

To: Mayor and Council From: Jay Brunvand Date: December 7, 2022

Agenda Item: Ordinance 24 – Series 2024 Short Term Rental tax increase

#### **REQUEST:**

Council is asked to approve Ordinance 24 – Series 2024 Short Term Rental tax increase.

#### INTRODUCTION:

On November 5, 2024 the voters approved increasing the Lodging Tax from 1.5% to 6.5% for Residential properties. This increase applies to ONLY residential short term rentals of 30days or less. It does NOT apply to commercial short-term rentals as those properties pay a much higher property tax than residential properties. This increase will be effective January 1, 2025.

#### ANALYSIS:

N/A

#### **COMMUNITY INPUT:**

N/A

#### **BUDGET / STAFF IMPACT:**

This is an increased lodging tax on residential units rented 30days or less. It is estimated this will result in additional revenue in the amount of \$20,000 in 2025. These additional funds will be restricted for community projects, visitor impacts, parking improvements, and an other capital purposes as determined by Council.

#### STRATEGIC PLAN ALIGNMENT:

In accordance with Strategy #1 to practice fair, transparent, and communicative local government and in accordance with Strategy #4 to advance decisions, projects, and initiatives that expand future opportunity and viability for Minturn.

#### RECOMMENDED ACTION OR PROPOSED MOTION:

"Motion to approve Ordinance 24 – Series 2024 an Ordinance amending Section 4-4-40 of the Minturn Municipal Code to provide for the implementation of proposed taxing measure referred to the town electors.

#### ATTACHMENTS:

• Ordinance 24 – Series 2024

#### **ORDINANCE 24 – SERIES 2024**

AN ORDINANCE OF THE TOWN OF MINTURN, COLORADO, AMENDING SECTION 4-4-40 OF THE MINTURN MUNICIPAL CODE TO PROVIDE FOR THE IMPLEMENTATION OF PROPOSED TAXING MEASURE REFERRED TO THE TOWN'S ELECTORS.

- **WHEREAS**, the Town of Minturn, in the County of Eagle and State of Colorado (the "Town"), is a home rule municipal corporation duly organized and existing under laws of the State of Colorado and the Town Charter (the "Charter"); and
- **WHEREAS**, the members of the Town Council of the Town (the "Council") have been duly elected and qualified; and
- **WHEREAS**, Section 8.2 of the Minturn Municipal Code (the "MMC") provides for the levy of increased taxes for municipal purposes; and
- **WHEREAS**, Article X, Section 20 of the Constitution ("TABOR") requires voter approval for incurring debt, the creation of any tax, and for spending certain moneys above limits established by TABOR; and
- **WHEREAS**, by Ordinance No. 17, Series 2024, the Council authorized the Town to certify to the Town's electorate a ballot question to levy an increase of the Lodging Tax on short-term rentals of residential property not including hotels, motels, hotel- or motel-suites, bed and breakfast establishments, or dormitories, from 1.5% to 6.5%; and
- **WHEREAS**, on November 5, 2024, a majority of electors in the Town approved the ballot measure increasing the Lodging Tax on short-term rentals of residential property to 6.5%; and
- **WHEREAS**, the ballot measure approved on November 5, 2024 authorized the Lodging Tax revenues to be used for community projects and services addressing visitor impacts in the areas of recreation, public safety, street improvements, parking improvements, and any other capital purposes as determined by the Council;
- **WHEREAS**, the Council finds and declares that the amendment of Section 4-4-40 of the MMC set forth below and incorporated herein by this reference, to implement the will of the Town's electors by providing for the levy of such taxes in the event that the electors approve, is in the best interests of the Town.

# NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF MINTURN, COLORADO, AS FOLLOWS:

- <u>Section 1.</u> <u>Recitals</u>. The foregoing recitals are incorporated herein as if set forth in full.
- <u>Section 2.</u> <u>Amendment of Section 4-4-40</u>. Section 4-4-40 of the MMC is hereby amended as follows:

#### Sec. 4-4-40. - Imposition and rate of tax.

- (a) There is levied and shall be paid and collected a tax of one and one-half percent (1.5%) on the price paid for the leasing or rental, for less than thirty (30) consecutive days, of any lodging accommodation in the Town including hotels, motels, hotel- or motel-suites, bed and breakfast establishments, or dormitories, but excluding short-term rentals.
- (b) There is levied and shall be paid and collected a tax of six and one-half percent (6.5%) on the price paid for the leasing or rental, for less than thirty (30) consecutive days, of lodging accommodations at short-term rentals, but excluding hotels, motels, hotel- or motel-suites, bed and breakfast establishments, or dormitories. Annual revenues from this tax shall be used for community projects and services addressing visitor impacts in the areas of recreation, public safety, street improvements, parking improvements, and any other capital purposes, as determined by the Town Council.
- <u>Section 3.</u> <u>Approval of Ballot Issue</u>. A majority of the votes cast on the ballot issue submitted at the election was in favor of such ballot issue, thereby authorizing the Town acting through the Council to proceed with the necessary actions in accordance with the ballot issue which has been so approved.
- <u>Section 4.</u> <u>Effective Date.</u> Upon passage of this Ordinance, the provisions hereof shall become effective on January 1, 2025.
- <u>Section 10.</u> The officers of the Town are hereby authorized and directed to take all action necessary or appropriate to effectuate the provisions of this resolution.
- <u>Section 11.</u> If any section, subsection, paragraph, clause, or provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, subsection, paragraph, clause, or provision shall in no manner affect any remaining provisions of this resolution, the intent being that the same are severable.
- <u>Section 12.</u> All orders, resolutions, bylaws, ordinances or regulations of the Town, or parts thereof, inconsistent with this resolution are hereby repealed to the extent only of such inconsistency.

INTRODUCED, READ BY TITLE, APPROVED ON THE FIRST READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL TOWN WEBSITE THE 4<sup>th</sup> DAY OF DECEMBER 2024. A PUBLIC HEARING ON THIS ORDINANCE SHALL BE HELD AT THE REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF MINTURN, COLORADO ON THE 18<sup>th</sup> DAY OF DECEMBER, 2024 AT 5:30 p.m. AT THE MINTURN TOWN HALL 302 PINE STREET, MINTURN COLORADO 81645.

	TOWN OF MINTURN, COLORADO
	Earle Bidez, Mayor
ATTEST:  By:  Jay Brunvand, Town Clerk	SEAL S
SECOND READING AND ORDERE	ORADO, ORDAINS THIS ORDINANCE ENACTED ON ED PUBLISHED BY TITLE ONLY AND POSTED IN EB SITE THIS 18 <sup>th</sup> DAY OF DECEMBER, 2024.
	TOWN OF MINTURN, COLORADO
	Earle Bidez, Mayor
ATTEST:	
By:	

STATE OF COLORADO	)
	)
COUNTY OF EAGLE	) SS
	)
TOWN OF MINTURN	)

I, Jay Brunvand, the Town Clerk of the Town of Minturn, Colorado (the "Town"), do hereby certify:

- 1. The foregoing pages are a true and correct copy of an Ordinance (the "Ordinance") passed and adopted by the Town Council of the Town (the "Council") at a regular meeting of the Council held on December 4, 2024.
- 2. The Ordinance was duly introduced, moved and seconded and passed on at the regular meeting of December 4, 2024, by an affirmative vote of a majority of the members of the Council as follows:

Name	"Yes"	"No"	Absent	Abstain
Earle Bidez, Mayor	XX			
Eric Gotthelf, Mayor Pro Tem	XX			
Lynn Feiger, Councilman	XX			
Gusty Kanakis, Councilman	XX			
Tom Priest, Councilman	XX			
Brian Rodine, Councilman	XX			
Kate Schifani, Councilman	XX			

The Ordinance was duly introduced, moved and seconded and passed on at the regular meeting of December 18, 2024, by an affirmative vote of a majority of the members of the Council as follows:

Name	"Yes"	"No"	Absent	Abstain
Earle Bidez, Mayor				
Eric Gotthelf, Mayor Pro Tem				
Lynn Feiger, Councilman				
Gusty Kanakis, Councilman				
Tom Priest, Councilman				
Brian Rodine, Councilman				
Kate Schifani, Councilman				

- 1. The members of the Council were present at the meeting and voted on the passage of such Resolution as set forth above.
- 2. The Ordinance was approved and authenticated by the signature of the Mayor, sealed with the Town seal, attested by the Town Clerk and recorded in the minutes of the Council.
- 3. There are no bylaws, rules or regulations of the Council which might prohibit the adoption of said Ordinance.

4. Notice of the regular meeting are attached hereto as Exhibit A was posted at Colorado, not less than twenty-four hours prior to	
(SEAL)	Town Clerk

# EXHIBIT A (Attach Notice of Meeting)



# **AGENDA**

# Work Session (4:30) / Town Council Meeting (5:30)

Wednesday, December 04, 2024

Town Hall / Council Chambers - 302 Pine St Minturn, CO

The agenda is subject to change, including the addition of items 24 hours in advance or the deletion of items at any time. The order of agenda items listed are approximate.

This agenda and meetings can be viewed at www.minturn.org.

#### **MEETING ACCESS INFORMATION AND PUBLIC PARTICIPATION:**

This will be an in-person meeting with access for the public to attend in person or via the Zoom link included. Zoom Link: <a href="https://us02web.zoom.us/j/89579699313">https://us02web.zoom.us/j/89579699313</a>

Zoom Call-In Information: 1 651 372 8299 or 1 301 715 8592 Webinar ID: 895 7969 9313

**Please note:** All virtual participants are muted. In order to be called upon an unmuted, you will need to use the "raise hand" feature in the Zoom platform. When it's your turn to speak, the moderator will unmute your line and you will have five (5) minutes for public comment.

**Public Comments:** If you are unable to attend, public comments regarding any items on the agenda can be submitted to Jay Brunvand, Town Clerk, prior to the meeting and will be included as part of the record.

- 1. CALL TO ORDER
- 2. ROLL CALL AND PLEDGE OF ALLEGIANCE
- 3. WORK SESSION (4:30 PM)
  - A. Minturn Forward: Chapter 16 Article 5 Review

#### 4. APPROVAL OF CONSENT AGENDA

Consent agenda items are routine Town business, items that have received clear direction previously from the council, final land-use file documents after the public hearing has been closed, or which do not require council deliberation.

- A. 11-20-2024 Minutes
- B. Liquor License Renewal Rocky Mountain Taco

#### 5. APPROVAL OF REGULAR AGENDA

Opportunity for amendment or deletions to the agenda.

#### 6. DECLARATION OF CONFLICTS OF INTEREST

#### 7. PUBLIC COMMENT

Citizens are invited to comment on any item on the Consent Agenda, or not on the regular Agenda subject to a public hearing. Please limit your comments to five (5) minutes per person unless arrangements have been made for a presentation with the Town Clerk. Those who are speaking are requested to state their name and address for the record.

#### 8. COUNCIL COMMENTS & COMMITTEE REPORTS

#### 9. STAFF REPORTS

A. Manager's Report

#### 10. SPECIAL PRESENTATIONS

Presentations are limited to 5 minutes. Invited presentations are limited to 10 minutes if prior arrangements are made with the Town Clerk.

#### 11. BUSINESS ITEMS

Items and/or Public Hearings listed under Business Items may be old or new and may require review or action by the Council.

- **A.** Resolution 64, Series 2024 A Resolution Appointing a Board Member to the Minturn Education Fund Board
- **B.** Ordinance 21 Series 2024 (Second Reading) An Ordinance Creating a Supplemental Appropriation to the 2024 Town of Minturn Budget
- C. Ordinance 22 Series 2024 (Second Reading) An Ordinance Levying General Property Taxes for the Year 2025, to Meet General Operating Costs of Government for the Town of Minturn, Colorado for the 2025 Budget Year
- D. Ordinance 23 Series 2024 (Second Reading) An Ordinance Approving Revenues, Appropriating Expenditures, Approving Transfers and Adopting the Town of Minturn Budget for the Period Beginning on the First Day of January 2025 and Ending on the Last Day of December. 2025
- E. Resolution 62 Series 2024 Adopting the 2025 Town of Minturn Fee Schedule
- F. Resolution 63 Series 2024 A Resolution Adopting the Net Zero Roadmap
- **G.** Ordinance 24-Series 2024 (First Reading) An Ordinance Increasing the Short Term Rental Lodging Tax to 6.5%
- **H.** Ordinance 25 Series 2024 (First Reading) An Ordinance Establishing the Minturn Downtown Development Authority

#### 12. DISCUSSION / DIRECTION ITEMS

#### 13. FUTURE AGENDA ITEMS

# A. Future Meeting Topics

## 14. ADJOURN

## **INFORMATIONAL ONLY ITEMS**

**Upcoming Council Meetings & Events:** 

- -- December 6, 2024 First Friday & Tree Lighting
- -- December 18, 2024 Town Council Meeting
- -- December 25, 2024 Town Hall Closed (Christmas Day)
- -- January 1, 2025 Town Hall Closed (New Years Day) Town Council Meeting Canceled

TOWN OF MINTURN, COLORADO
ORDINANCE NO. 21 – SERIES 2024
AN ORDINANCE AMENDING THE 2024 BUDGET
AS SET FORTH IN THE FOLLOWING EXHIBIT
"A", TO APPROPRIATE ADDITIONAL GENERAL
FUND REVENUES IN THE AMOUNT OF \$
641,725.00, AND APPROPRIATING ADDITIONAL
GENERAL FUND EXPENDITURES IN THE
AMOUNT OF \$425,961.00, AND APPROPRIATING
ADDITIONAL ENTERPRISE FUND REVENUES
IN THE AMOUNT OF \$ 2,985,300.00, AND
APPROPRIATING ADDITIONAL ENTERPRISE
FUND EXPENDITURES IN THE AMOUNT
OF \$ 201,539.00, AND APPROPRIATING
ADDITIONAL CONSERVATION TRUST FUND
REVENUES IN THE AMOUNT OF \$ 2,903.00, AND
APPROPRIATING ADDITIONAL MARKET FUND
REVENUES IN THE AMOUNT OF \$ 12,903.00, AND
APPROPRIATING ADDITIONAL MARKET FUND
EXPENSES IN THE AMOUNT OF \$12,507.00,
AND APPROPRIATING ADDITIONAL MARKET FUND
EXPENSES IN THE AMOUNT OF \$12,507.00,
AND APPROPRIATING ADDITIONAL CAPITAL
FUND REVENUES IN THE AMOUNT OF
\$12,900.00, AND APPROPRIATING ADDITIONAL
SCHOLARSHIP FUND EXPENSES IN THE
AMOUNT OF \$1,108.00,
AND APPROPRIATING ADDITIONAL BATTLE
MOUNTAIN FUND REVENUES IN THE AMOUNT
OF \$21,827.00, AND APPROPRIATING
ADDITIONAL BATTLE
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ADDITIONAL BATTLE
MOUNTAIN FUND REVENUES IN THE AMOUNT
OF \$60,000.00.

THE TOWN OF MINTURN, COLORADO, ORDAINS THIS ORDINANCE ENACTED ON SECOND READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL TOWN WEB SITE THIS 4th DAY OF DECEMBER, 2024.

Earle Bidez, Mayor ATTEST:

Jay Brunvand, Town Clerk

TOWN OF MINTURN, COLORADO ORDINANCE NO. 22 - SERIES 2024 AN ORDINANCE LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2025, TO MEET GENERAL OPERATING COSTS OF GOVERNMENT FOR THE TOWN OF MINTURN, COLORADO FOR THE 2025 BUDGET YEAR.

THE TOWN OF MINTURN, COLORADO, ORDAINS THIS ORDINANCE ENACTED ON SECOND READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL TOWN WEB SITE THIS 4th DAY OF DECEMBER, 2024.

Earle Bidez, Mayor ATTEST:

Jay Brunvand, Town Clerk

TOWN OF MINTURN, COLORADO ORDINANCE NO. 23 – SERIES 2024 AN ORDINANCE APPROPRIATING REVENUES, APPROPRIATING EXPENDITURES, APPROVING TRANSFERS AND ADOPTING THE TOWN OF MINTURN BUDGET FOR THE PERIOD BEGINNING ON THE FIRST DAY OF JANUARY, 2025 AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

THE TOWN OF MINTURN, COLORADO, ORDAINS THIS ORDINANCE ENACTED ON SECOND READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL TOWN WEB SITE THIS 4th DAY OF DECEMBER, 2024.

Earle Bidez, Mayor

Jay Brunvand, Town Clerk

ORDINANCE 24 - SERIES 2024 AN ORDINANCE OF THE TOWN OF MINTURN, COLORADO, AMENDING SECTION 4-4-40 OF THE MINTURN MUNICIPAL CODE TO PROVIDE FOR THE IMPLEMENTATION OF PROPOSED TAXING MEASURE REFERRED TO THE TOWN'S ELECTORS.

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Earle Bldez, Mayor ATTEST:

Jay Brunvand, Town Clerk

TOWN OF MINTURN, COLORADO ORDINANCE NO. 25 – SERIES 2024 AN ORDINANCE OF THE TOWN OF MINTURN, COLORADO CREATING AND ESTABLISHING THE MINTURN DOWNTOWN DEVELOPMENT AUTHORITY IN THE TOWN OF MINTURN, COLORADO AND DETERMINING ORGANIZATIONAL ASPECTS OF THE MINTURN DOWNTOWN DEVELOPMENT AUTHORITY BOARD AND PROVIDING OTHER DETAILS RELATED THERETO

INTRODUCED, READ BY TITLE, APPROVED ON THE FIRST READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL TOWN WEBSITE THE 4 th DAY OF DECEMBER 2024. A PUBLIC HEARING ON THIS ORDINANCE SHALL BE HELD AT THE REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF MINTURN, COLORADO ON THE 18 th DAY OF DECEMBER 2024 AT 5:30 p.m. AT THE MINTURN TOWN HALL 302 PINE STREET, MINTURN COLORADO 81645. TOWN OF MINTURN, COLORADO 81645.

Earle Bidez, Mayor ATTEST:

Jay Brunvand, Town Clerk

PUBLISHED IN THE VAIL DAILY ON SATURDAY, DECEMBER 7, 2024.