Council Request Update

July 27, 2017

Council Request: 17-097 and 17-123
Assigned to: City Attorney’s Office
Request: Review of Transformation Point Report
Response: Please see attached from City Attorney Alison McKenney Brown

Council Request: 17-098
Assigned to: City Attorney’s Office
Request: Review of Medici Lofts use tax exemption
Response: Please see attached from City Attorney Alison McKenney Brown

Council Request: 17-100
Assigned to: City Attorney’s Office
Request: Breakdown of Building Use tax paid by all Multi-family projects in the past 3 years
Response: Please see attached from Director of Finance and Administrative Services Kathleen Rinkel
MEMORANDUM

To: Mayor Jefferson  
   City Council  
   City Manager’s Office

From: Alison McKenney Brown, City Attorney

Date: Wednesday, July 26, 2017

Re: Council Request for review of transformation point report– 17-097 and 17-123

ISSUE(S): Provide information to the city council regarding the public status of any or all portions of the transformation point report, which incorporates personnel matters that may be exempt from CORA.

RESPONSE: The Transformation Point PowerPoint presentation is a 20 slide presentation providing an overview of Citywide Focus Group Results identifying issues and concerns with the relationship between management and front line employees. The goal of the Transformation Point project was to identify and then address broad employee concerns. This presentation was made to employees by City Administration, and a video of this presentation has been made available via YouTube.

Transformation Point also provided draft PowerPoint presentations, prior to the City Administration accepting the final 20 page slide presentation. The City Administration was looking for a consolidated slide presentation to keep the focus of the presentation on the specific issues presented by the employees rather than individual comments.

The Transformation Point Powerpoint project was reviewed to determine applicability of paperwork under the Colorado Open Records Act (CORA). CORA includes an exemption for certain personnel related documents which is not applicable to this project as nothing contains confidential information associated with an identifiable employee. (C.R.S. 24-72-202(4.5) and C.R.S. 24-72-204(3))

The adopted 20 slide PowerPoint presentation is an open record under CORA and must be made available upon request. It is appropriate to attach a coversheet clarifying any statements that would be easily misconstrued without the supporting information provided by a presenter, and identifying the supporting online presentation.

Draft concepts or versions which are encompassed within the definition of “work product” are not considered public records under CORA unless presented to the Governing Body in a public meeting, or incorporated into the decision making process.
MEMORANDUM

To:      Mayor Jefferson  
         City Council  
         City Manager’s Office

From:    Alison McKenney Brown, City Attorney

Date:    Wednesday, July 26, 2017

Re:      Council Request for review of Medici Lofts use tax exemption- 17-098

ISSUE(S): Provide an update as to the legal basis for the use tax exemption granted to Medici Lofts.

RESPONSE: The Housing Authority of the City of Englewood, Colorado, is a limited partner in the Broadway Lofts housing project. The decision to enter into that partnership agreement is fully within the scope of the EHA’s authority as an entity separate from the City, and the City has no authority over that decision. Roe v. Housing Authority of City of Boulder, 909 F.Supp. 814 (1995).

House Bill 16-1006, modifying C.R.S. 29-4-227, went into effect on August 10, 2016. That Bill modified a section of the State Law regarding Housing Authorities. C.R.S. 29-4-227 was rewritten to exempt housing authority property from property taxation, and from sales and use tax during construction, all in proportion to the percentage of the project that is for occupancy by persons of low income. The State Department of Revenue recognizes de minimus ownership as qualifying for the exemption provided by State law. The exemption is made retroactive to August 2, 2000, but taxes already paid are not subject to refund if they were paid on or before January 1, 2013.
Response to Council Request 17-100

To: City Council
From: Kathleen Rinkel, Director of Finance and Administrative Services
Date: July 19, 2017
Subject: Breakdown of Building Use tax paid by all Multi-family projects in the past 3 years

Following is a summary of the City’s Use Tax paid by all Multi-family projects in the past 3 years (2014 through June 2017). Although Use Tax was collected on the commercial shell portion of the Broadway/Acoma Loft project this year, no Multi-family permits have yet been issued in 2017:

<table>
<thead>
<tr>
<th>Location</th>
<th>Use Tax</th>
<th>Date Paid</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>3650 S Broadway – Alta Cherry Hills</td>
<td>$644,789</td>
<td>1/3/2014</td>
<td></td>
</tr>
<tr>
<td>201 Englewood Pkwy – LIV Apts</td>
<td>$80,500</td>
<td>2/2/2015</td>
<td></td>
</tr>
<tr>
<td>3500 S Sherman – Traditions</td>
<td>$485,452</td>
<td>4/24/2015</td>
<td></td>
</tr>
<tr>
<td>4101 S Navajo – Oxford Station</td>
<td>$440,947</td>
<td>11/5/2015</td>
<td></td>
</tr>
<tr>
<td>1100 E Girard - Girard Apts.</td>
<td>$71,925</td>
<td>5/2/2016</td>
<td></td>
</tr>
<tr>
<td>1100 E Girard - Girard Apts.</td>
<td>$918</td>
<td>6/13/2017</td>
<td>Additional Fees for revision</td>
</tr>
<tr>
<td>3401 S Broadway – Broadway/Acoma Lofts</td>
<td>$14,000</td>
<td>1/9/2017</td>
<td>Fees for commercial shell portion of project</td>
</tr>
</tbody>
</table>

Please let me know if you have any questions.

Sincerely,

Kathleen Rinkel, CPA, CMA
Director of Finance and Administrative Services
krinkel@englewoodco.gov
(303) 762-2401