

RESOLUTION NO. 08-24

INTRODUCED BY:

Councilperson Clark
Councilperson Hoffmann

**A RESOLUTION OF THE CITY COUNCIL OF
THE CITY OF CASTLE PINES NORTH
APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE BOARD
OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY AND THE CITY OF
CASTLE PINES NORTH REGARDING THE COLLECTION OF MOTOR VEHICLE
SALES TAX**

WHEREAS, The City is in need of assistance with the collection of motor vehicle sales tax; and


WHEREAS, the City and the Board of County Commissioners of Douglas County ("County") desire to enter into an intergovernmental agreement whereby the County would collect the city sales tax on newly purchased motor vehicles for the City; and

WHEREAS, the City agrees to pay to the County a processing charge of 5.0% of the motor vehicle sales taxes collected.

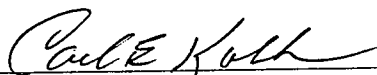
THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CASTLE PINES NORTH, COLORADO:

The City Council hereby approves the Intergovernmental Agreement between the Board of County Commissioners of Douglas County and the City for the collection of motor vehicle sales tax, substantially in the form attached hereto as Exhibit A.

INTRODUCED, READ AND ADOPTED AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF CASTLE PINES NORTH the 6th day of August, 2008.


Maureen A. Shul, Mayor

ATTEST:


Carl E. Kollmar, City Clerk

APPROVED AS TO FORM:

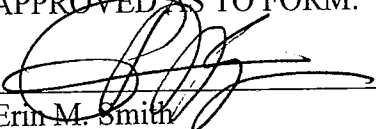

Erin M. Smith
City Attorney

Exhibit A

**Intergovernmental Agreement Between
The Board of County Commissioners of Douglas County and The City Of Castle Pines
North Regarding Collection of Motor Vehicle Sales Tax**

**INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF CASTLE
PINES NORTH AND DOUGLAS COUNTY FOR DOUGLAS COUNTY TO
COLLECT MOTOR VEHICLE SALES TAXES FOR CASTLE PINES NORTH**

This Intergovernmental Agreement is entered into this _____ day of _____, 2008, by and between the **CITY OF CASTLE PINES NORTH, COLORADO** ("Castle Pines North") and the **BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, COLORADO** ("Douglas County").

Recitals

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

WHEREAS, sales taxes on motor vehicles are assessed based on the municipality of residence for residents of incorporated municipalities and on the county of residence of the purchaser for all other persons; and

WHEREAS, motor vehicles are registered in the county of residence of the owner of the motor vehicle; and

WHEREAS, the Motor Vehicle Section of the Office of the Douglas County Clerk and Recorder collects sales taxes on newly purchased motor vehicles when it issues license plates for such motor vehicles, except where the seller has an account with the incorporated municipality in which they purchaser resides for payment of municipal sales taxes; and

WHEREAS, Castle Pines North is situated within Douglas County; and

WHEREAS, Castle Pines North imposes a 2.75% city sales tax, which city sales tax is in addition to other sales taxes paid by the purchaser of motor vehicles, including state, county sales tax; and

WHEREAS, when Douglas County collects sales taxes for municipalities within Douglas County, the County charges the municipality a Vendor Fee of a certain percentage of the municipal taxes collected, in order to defray the

County's cost of collecting and remitting such municipal sales taxes;

NOW THEREFORE, Castle Pines North and Douglas County agree as follows:

1. For those purchases of motor vehicles by residents of Castle Pines North where the seller does not have a sales tax license with Castle Pines North, under which the seller collects the portion of the sales tax payable to Castle Pines North and remits such portion to Castle Pines North, Douglas County shall collect the Castle Pines North city sales taxes and shall promptly remit such taxes to Castle Pines North.

2. Douglas County shall charge a Processing Charge of 5.0% of the taxes collected and shall deduct such Processing Charge from the monies it would otherwise remit to Castle Pines North.

3. Monthly, Douglas shall make an accounting to Castle Pines North of the transactions covered by this Agreement.

4.

a. The point of contact for Castle Pines North shall be:

Douglas Gilbert
Treasurer, City of Castle Pines North

and

CH2M Hill

b. The point of contact for Douglas County shall be:

Thomas Matchett
Accounting Supervisor
Douglas County Clerk & Recorder
301 Wilcox Street
Castle Rock, CO 80209
(303) 660-7326

5. Either party may terminate this Agreement upon 30 days written notice to the other party at the address shown herein for notices.

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

BY: _____
MELANIE A. WORLEY, Chair

ATTEST:

MELISSA PELLITIER
Deputy Clerk

APPROVED AS TO CONTENT:

APPROVED AS TO LEGAL FORM:

Douglas J. DeBord
County Administrator

Robert D. Clark
Senior Asst. County Attorney

Date: _____

Date: _____

APPROVED AS TO FISCAL CONTENT:

Andrew Copland
Director of Finance

Date: _____

THE CITY OF CASTLE PINES NORTH, COLORADO,

BY: Maureen A. Shul
Maureen A. Shul, Mayor

ATTEST:

Deputy Clerk

APPROVED AS TO CONTENT:

APPROVED AS TO LEGAL FORM:

City Attorney

Date: _____

Date: _____

APPROVED AS TO FISCAL CONTENT:

Douglas J. Gilbert, Treasurer

Date: _____