



## 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:

Location	Use Tax	Date Paid	Notes
3650 S Broadway – Alta Cherry Hills	\$644,789	1/3/2014	
201 Englewood Pkwy – LIV Apts	\$80,500	2/2/2015	
3500 S Sherman – Traditions	\$485,452	4/24/2015	
4101 S Navajo – Oxford Station	\$440,947	11/5/2015	
501 W Bates – The Foundry	\$141,745	4/22/2016	
1100 E Girard - Girard Apts.	\$71,925	5/2/2016	
1100 E Girard - Girard Apts.	\$918	6/13/2017	Additional Fees for revision
3401 S Broadway – Broadway/Acoma Lofts	\$14,000	1/9/2017	Fees for commercial shell portion of project

Please let me know if you have any questions.

Sincerely,

Kathleen Rinkel, CPA, CMA  
Director of Finance and Administrative Services  
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