



TOWN BOARD WORK SESSION

November 27, 2023 - 5:30 PM

1st Floor Conference Room, 301 Walnut Street, Windsor, CO 80550

To view Town Board meeting broadcasts, visit
www.windsorgov.com/MeetingsOnDemand.

AGENDA

GOAL of this Work Session is to have the Town Board receive information on topics of Town business from the Town Manager, Town Attorney and Town staff in order to exchange ideas and opinions regarding these topics.

Members of the Public in attendance are asked to be recognized by the Mayor before participating in any discussions of the Town Board

WORK SESSION AGENDA ITEMS

1. Lodging Tax Discussion - S. Brown, Economic Development Director
2. Cemetery Fees Review - K. Cinnamon, Deputy Town Clerk
3. Future Meetings Agenda

The Town of Windsor will make reasonable accommodations for access to Town services, programs, and activities and will make special communication arrangements for persons with disabilities. Please call (970) 674-2400 by noon on the Thursday prior to the meeting to make arrangements.



MEMORANDUM

Date: November 27, 2023
To: Mayor and Town Board
From: Stacy Brown, Economic Development Director
Re: Lodging Tax Discussion - S. Brown, Economic Development Director
Item #: 1.

Background / Discussion:

The Windsor Chamber of Commerce has tried to pass a lodging tax three separate times, unfortunately the attempts failed in 2010, 2012 and most recently in 2020. This tax was intending to use revenue collected to exclusively dedicate to the promotion of local businesses, destination tourism, conventions, and related activities within the town by branding and marketing the town and sponsoring community events.

In Economic Development terms, we call tourism dollars a 'cleaner' dollar. Meaning municipalities don't have to supply as many services to visitors as they would to residents or employees in the town. Lodging tax in other communities range from 1.5% - 10.75%. Most utilize the funding for tourism promotion, some utilize for general municipal activity or beautification projects. However, the Town Board can propose any community need to benefit from the revenues. For example, the Town Board could split the revenues between tourism promotion and affordable housing.

Some communities have opted for alternative funding sources outside of the traditional city/town lodging tax. They all contain different benefits and limitations.

Alternative lodging funding sources:

- County Lodging Tax
- Local Marketing District (LMD)
- Tourism Improvement District (TID)
- Excise Tax

Financial Impact:

Sales Report run: October 2022 – October 2023

<u>Approximate Current Windsor Sales Revenue from Hotels & Short-Term Rental establishments</u>	<u>\$7,467,643.84</u>
<u>POTENTIAL LODGING TAX REVENUE</u>	
<u>Lodging Tax at 3%</u>	<u>\$224,029.32</u>
<u>Lodging Tax at 4%</u>	<u>\$298,705.75</u>

Relationship to Strategic Plan:

Vibrant and Healthy Economy

Recommendation:

CC:

Attachments:

1. Lodging Tax Survey Presentation August 2020
2. Surrounding Lodging Tax by City
3. Colorado Lodging Tax By Jurisdiction Spreadsheet from State
4. CO DMO Funding Matrix_May 2022

LEADING BUSINESS.

LEADING COMMUNITY.



WINDSOR AREA
CHAMBER
OF COMMERCE

VISIT US

421 Main Street / Windsor, CO 80550 / (970) 686-7189

WINDSORCHAMBER.NET

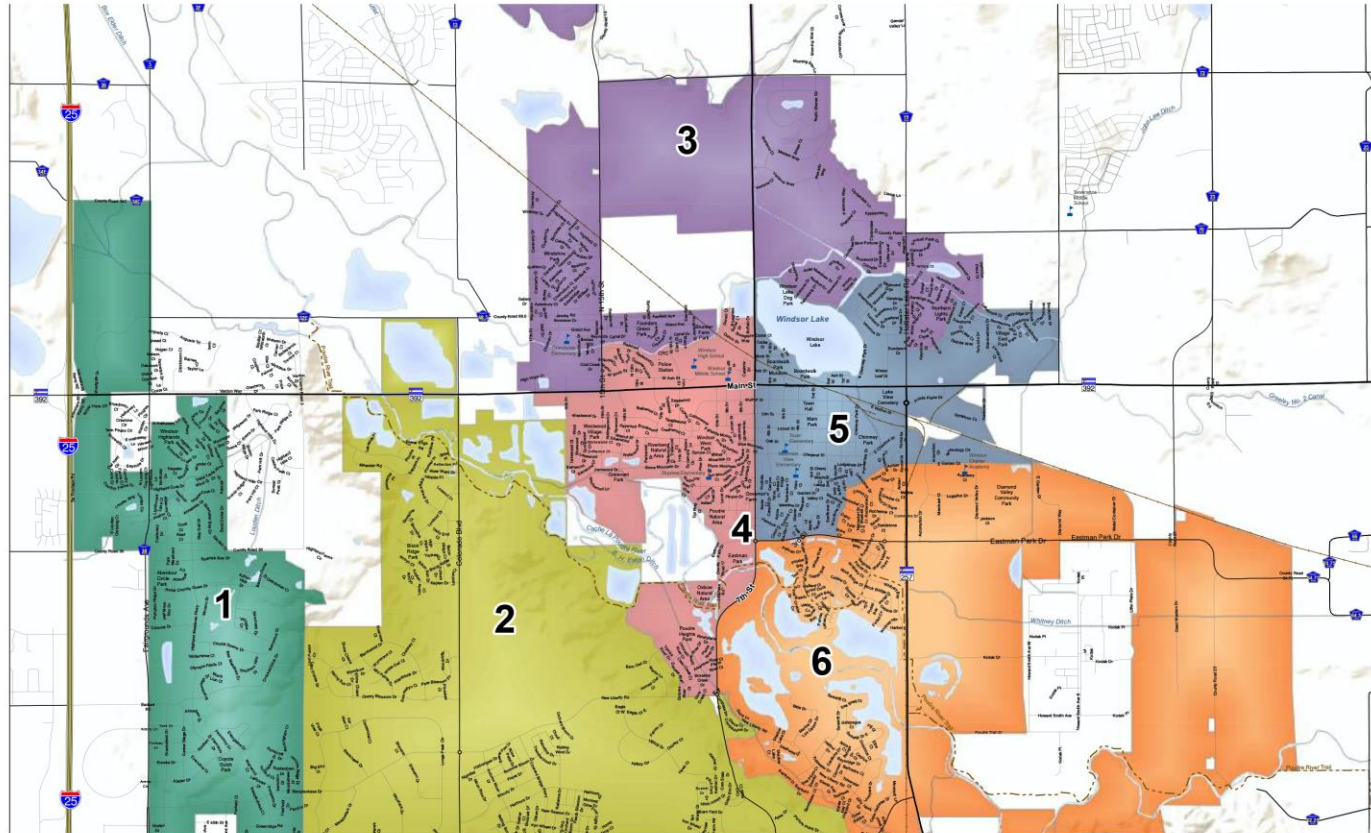


TOWN OF WINDSOR 2020 LODGING TAX SURVEY

August 7th – 11th, 2020



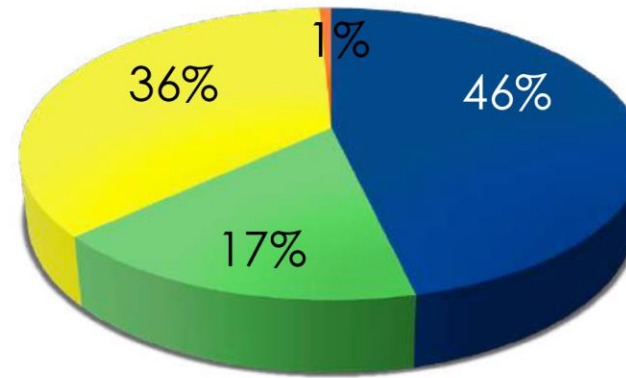
Town of Windsor Wards



Key Findings:

- The “uninformed” ballot test question finds 40% of likely Windsor voters approving the lodging tax, 48% opposing it, and 12% being undecided. This measurement demonstrates the need for voters to be educated and informed of what the lodging tax is and who would pay it.
- The “informed” ballot test question, which is asked to respondents after learning more about the lodging tax, finds 55% of voters approving the lodging tax, 36% opposing it, and 9% of respondents being undecided. Support increases for the tax by 15 points among all voters.
- The primary reasons why 55% of voters would approve the tax is they are not being taxed themselves, other towns are doing the same, and they wanted to help local businesses and grow the local economy.

Do you think things in Windsor are headed in the right direction or do you feel things are seriously off on the wrong track?

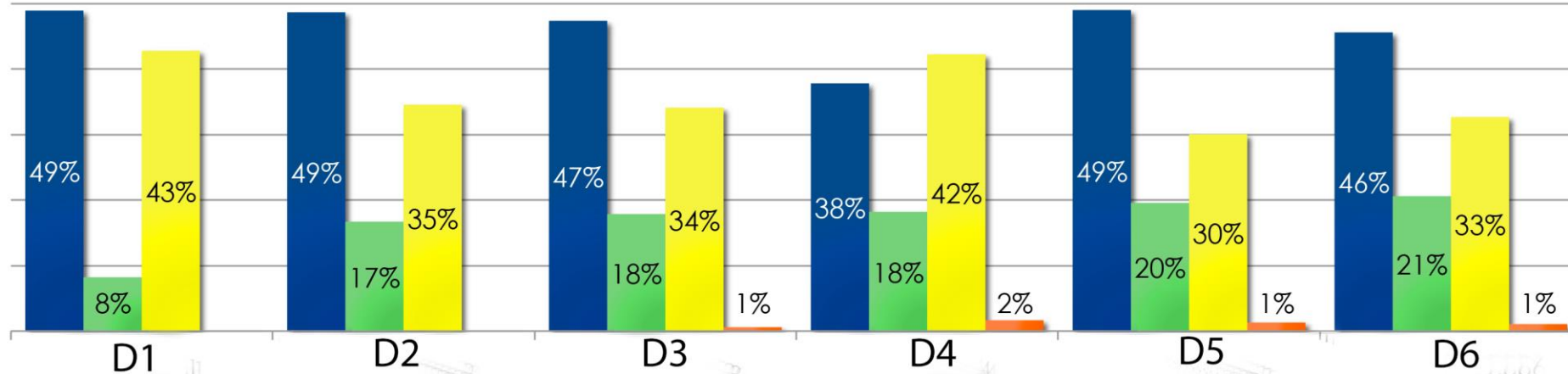


■ RIGHT DIRECTION

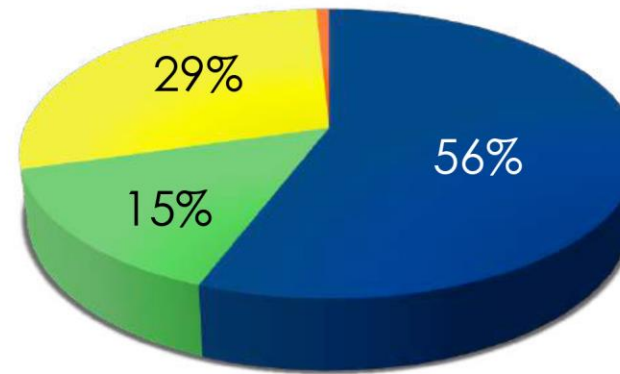
■ WRONG TRACK

■ UNSURE NO OPINION

■ REFUSED

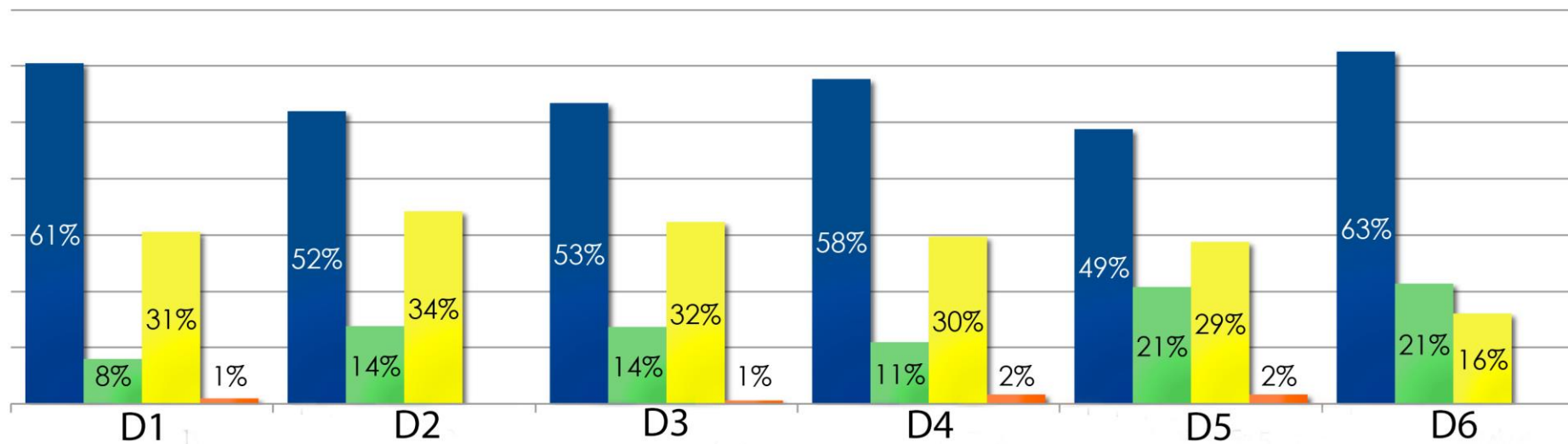


Do you approve or disapprove of the job the Windsor Mayor and Town Board are doing?



Strongly Approve	15%
Somewhat Approve	41%
Strongly Disapprove	3%
Somewhat Disapprove	12%

■ TOTAL APPROVE ■ TOTAL DISAPPROVE ■ UNSURE NO OPINION ■ REFUSED





Town of Windsor

Lodging Tax Ballot Question

As you may know, the Windsor Mayor and Town Board are considering putting a lodging tax ballot question before voters this November. I am now going to read to you the language of the ballot question. After hearing it, please tell me if you would vote yes and approve it or if you would vote no and reject it.

The ballot language is a little long so please be patient and listen carefully. The ballot language reads as...

SHALL TOWN OF WINDSOR TAXES BE INCREASED SIXTY FIVE THOUSAND DOLLARS \$65,000.00 ANNUALLY AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER;

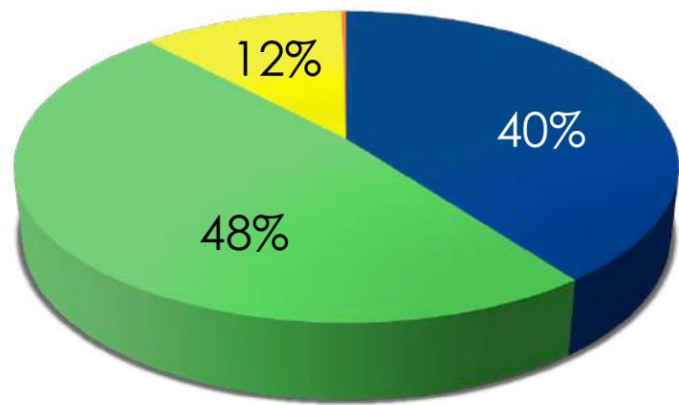
THROUGH THE ADOPTION OF AN ORDINANCE IMPOSING AN EXCISE TAX OF THREE PERCENT (3%) UPON THE PRICE PAID FOR SPECIFIED LODGING SERVICES PROVIDED WITHIN THE TOWN OF WINDSOR;

AND UNDER WHICH ALL REVENUE COLLECTED AS A RESULT IS EXCLUSIVELY DEDICATED TO THE PROMOTION OF LOCAL BUSINESSES, DESTINATION TOURISM, CONVENTIONS, AND RELATED ACTIVITIES WITHIN THE TOWN BY BRANDING AND MARKETING THE TOWN AND SPONSORING COMMUNITY EVENTS,

AUTHORIZING THE TOWN TO COLLECT AND SPEND SUCH REVENUES AS A VOTER-APPROVED REVENUE CHANGE NOTWITHSTANDING ANY REVENUE OR EXPENDITURE LIMITATION CONTAINED IN ARTICLE TEN, SECTION 20 OF THE COLORADO CONSTITUTION, AND UNDER SUCH ORDINANCE ESTABLISHING A MARKETING COMMISSION FOR THE PURPOSE OF MAKING RECOMMENDATIONS FOR THE EXPENDITURE OF REVENUE DERIVED THEREFROM?

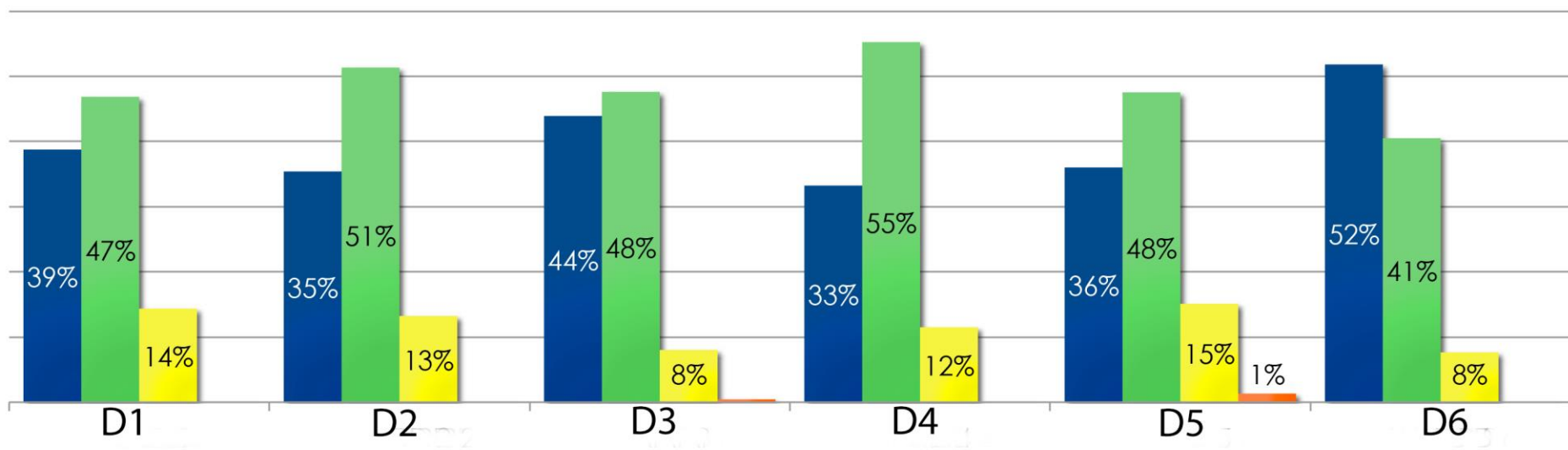
Now that you have heard the ballot language, if an election were being held today would you vote yes and approve the ballot question or would you vote no and reject it?

Town of Windsor Lodging Tax Ballot Question

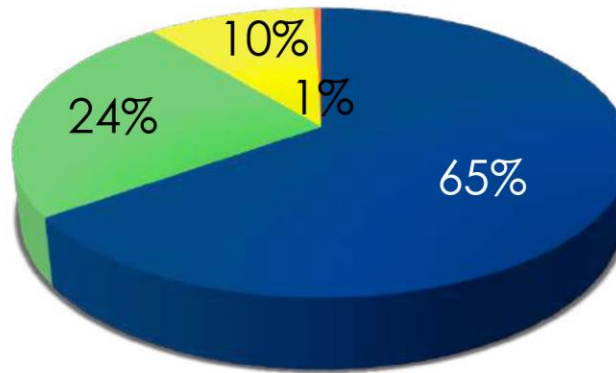


Definitely Yes, Approve	13%
Probably Yes, Approve	27%
Definitely No, Reject	26%
Probably No, Reject	22%

■ TOTAL YES, APPROVE ■ TOTAL NO, REJECT ■ UNDECIDED ■ REFUSED



Do you think increased tourism will benefit Windsor businesses?

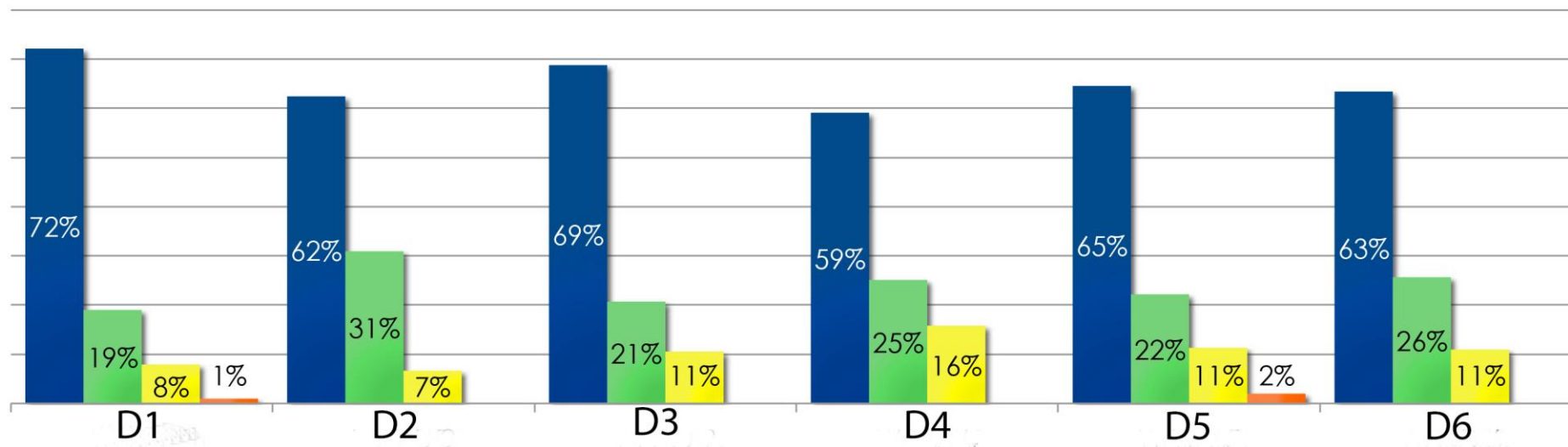


■ YES

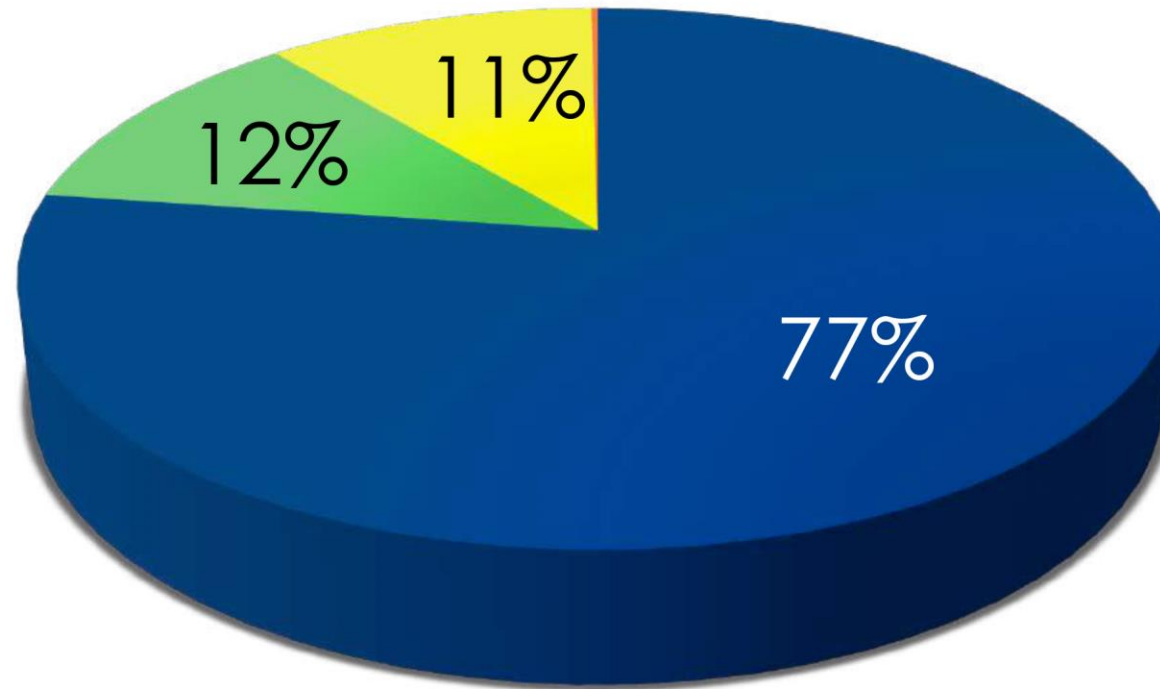
■ NO

■ UNSURE NO OPINION

■ REFUSED



Do you think the Town of Windsor should host and sponsor community events that benefit residents and visitors?

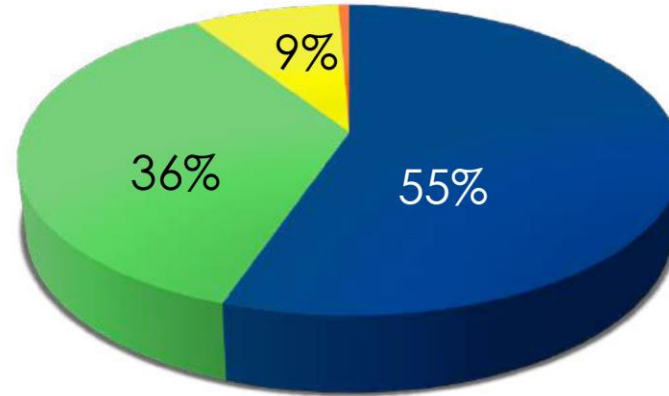


■ YES ■ NO ■ UNSURE NO OPINION ■ REFUSED

Town of Windsor Lodging Tax Informed Ballot Test

“Now that you have heard some information about a potential lodging tax, if an election were being held today, would you vote yes and approve it or would you vote no and reject it?”

Town of Windsor Lodging Tax Informed Ballot Test



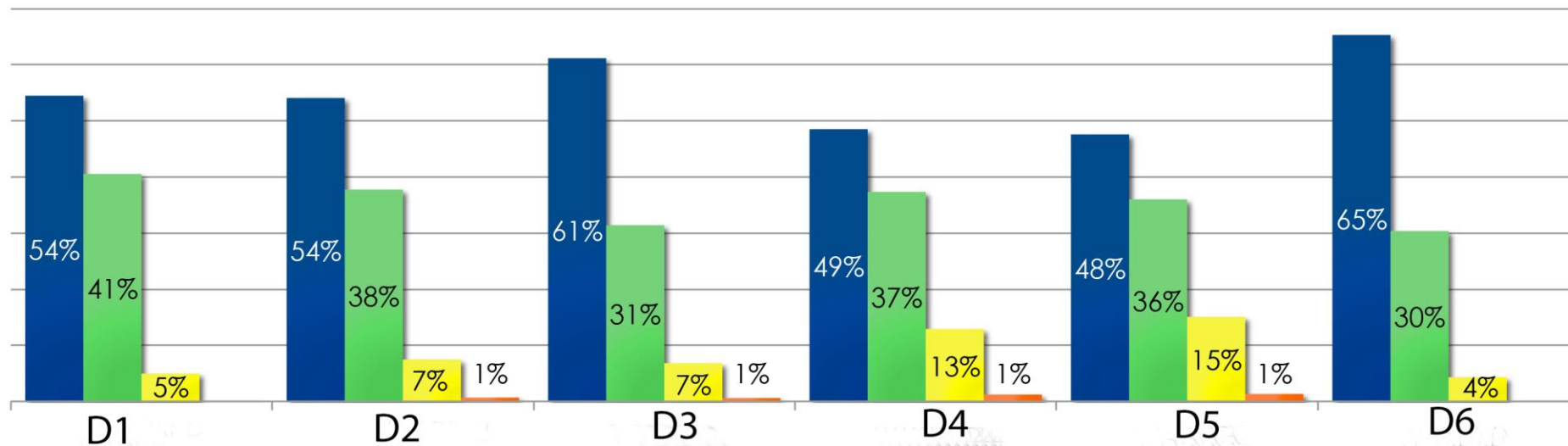
Definitely Yes, Approve	23%
Probably Yes, Approve	32%
Definitely No, Reject	19%
Probably No, Reject	17%
Undecided that Lean Yes	28%
Undecided that Lean No	17%

■ TOTAL YES, APPROVE

■ TOTAL NO, REJECT

■ UNDECIDED

■ REFUSED



City	Lodging tax %
Berthoud	3%
Denver	10.75%
Estes Park	2%
Ft Collins	3%
Greeley	3%
Johnstown	3%
Longmont	2%
Loveland	3%

Spending
including but not limited: streets, traffic, water, wastewater, utilities, economic development and tourism
TID Tourism Improvement Project
Promote Tourism
70% to Visit Fort Collins (Tourism), 30% to arts and culture grants
Conventions and Visitors Fund
general fund activities, economic development, police protection services, community development, events and beautification projects.
Visit Longmont (Previously called Longmont Area Visitors Assoc)
Promote Tourism (and conventions and related events)

Counties	List of CO Counties		
	Boundaries	Mechanism	Tax Rate
Adams			
Alamosa	Alamosa County Limits	County Lodging Tax	1.90%
Arapahoe			
Archuleta	Archuleta County Limits (Pagosa Springs Omitted)	County Lodging Tax	1.90%
Baca		No County Lodging Tax	N/A
Bent	Bent County Limits	County Lodging Tax	0.90%
Boulder			
Broomfield			
Chaffee	Chaffee County Limits	County Lodging Tax	1.90%
Cheyenne		No County Lodging Tax	N/A
Clear Creek	Clear Creek County Limits	County Lodging Tax	2%
Conejos	Conejos County Limits	County Lodging Tax	1.90%
Costilla	Costilla County Limits	County Lodging Tax	1.90%
Crowley		No County Lodging Tax	N/A
Custer	Custer County Limits	County Lodging Tax	2%
Delta	Delta County Limits	County Lodging Tax	1.90%
Denver			
Dolores		No County Lodging Tax	N/A
Douglas		No County Lodging Tax	N/A
Eagle			
El Paso			
Elbert		No County Lodging Tax	N/A
Fremont	Fremont County Limits	County Lodging Tax	2.00%
Garfield			
Gilpin		No County Lodging Tax	N/A
Grand	Grand County Limits (Winter Park Omitted)	County Lodging Tax	1.80%
Gunnison			
Hinsdale	Hinsdale County Limits	County Lodging Tax	1.90%
Huerfano	Huerfano County Limits	County Lodging Tax	2.00%
Jackson		County Lodging Tax	
Jefferson			
Kiowa		No County Lodging Tax	N/A
Kit Carson			
La Plata	La Plata County Limits (Durango Omitted)	County Lodging Tax	1.90%
Lake	Lake County Limits	County Lodging Tax	1.90%
Larimer			
Las Animas		No County Lodging Tax	N/A
Lincoln	Lincoln County Limits	County Lodging Tax	2.00%
Logan	Logan County Limits (Sterling Omitted)	County Lodging Tax	1.90%
Mesa			
Mineral	Mineral County Limits	County Lodging Tax	1.90%
Moffat	Moffat County Limits	County Lodging Tax	1.90%

Montezuma	Montezuma County Limits (Cortez Omitted)	County Lodging Tax	1.90%
Montrose			
Morgan	Morgan County Limits	County Lodging Tax	1.90%
Otero		No County Lodging Tax:	N/A
Ouray			
Park		No County Lodging Tax:	N/A
Phillips		No County Lodging Tax:	N/A
Pitkin			
Prowers	Prowers County Limits	County Lodging Tax	2%
Pueblo			
Rio Blanco	Rio Blanco County Limits	County Lodging Tax	1.90%
Rio Grande	Rio Grande County Limits	County Lodging Tax	1.90%
Routt			
Saguache	Saguache County Limits	County Lodging Tax	1.90%
San Juan	San Juan County Limits	County Lodging Tax	1.90%
San Miguel	San Miguel County Limits (Mountain Village Omitted)	County Lodging Tax	2.00%
Sedwick		No County Lodging Tax:	N/A
Summit			
Teller		No County Lodging Tax:	N/A
Washington		No County Lodging Tax:	N/A
Weld			
Yuma		No County Lodging Tax:	N/A

[Colorado Taxes collected by state including LMD, County taxes](#)

[Colorado Taxes collected by state including LMD, County taxes](#)

[Colorado Taxes collected by state including LMD, County taxes](#)

[Colorado Taxes collected by state including LMD, County taxes](#)

[Colorado Taxes collected by state including LMD, County taxes](#)

[VisitRioGrande](#)

[Colorado Taxes collected by state including LMD, County taxes](#)

[Colorado Taxes collected by state including LMD, County taxes](#)

[Colorado Taxes collected by state including LMD, County taxes & 2% lodging tax](#)

[Colorado Taxes collected by state including LMD, County taxes](#)

Area	Boundaries	Tax Rate	Applies to	Year Established
Denver	City of Denver	1%	Guest Portfolios (Short term visitors)	2018
Fort Collins	Fort Collins City Limits	3%	Short term accommodation	2021

Uses	Sources	Additional Details
Visit Denver & CHLA FCTID	Municode: Article XIII Section 20-401 to 20-4 https://www.fcgov.com/publicnotices/view-orc	Petition for Denver TID Fort Collins Destination Master Plan

Additional Details

[Covid Relief Plan: Fort Collins–Rebuilding for Resilience pg. 10-11](#)

Area	Boundaries	Tax Rate	Applies to	Year Established
Alamosa	Alamosa County Limits	4.00%	Hotel & Motel Rooms	1996
Estes Park	Marketing District Boundaries	2%	Rooms & Accomdations	2009
Gunnison County	Gunnison County Limits	4.00%	Rooms & Accomdations	2002
Moffat County	Moffat County	4.00%	Rooms & Accomdations	2015
Steamboat Springs	Steamboat Springs City Limits	2.00%	Rooms & Accomdations	2004
Vail	Vail Town Limits	1.40%	Rooms & Accomdations	1999

Uses	Sources
Alamosa Convention & Visitor Bureau	Colorado Taxes collected by state including LMD, County tax
Visit Estes Park	Colorado Taxes collected by state including LMD, County tax
TAPP	Colorado Taxes collected by state including LMD, County tax
Business Retention/Recruitment and Event	Moffat County
t Service Support: The LMD Board of Directors	Colorado Taxes collected by state including LMD, County tax
Vail Local Marketing District	Colorado Taxes collected by state including LMD, County tax

Additional Details		Additional Details	Additional Details
2017 Annual Report:			
Bylaws of Marketind District		History of Visit Estes Park	2016 Local Marketing Plan
Gunnison County Page			
Not listed as state collected			
2017 Annual Report--Focuses on Air Service & Marketing		Tax Information: Accommodation	In addition to 1% city lodging
axes			

[n](#)

ing tax

List of CO Towns & Municipalities

Municipality	County (ies)	Type	Mechanism
Commerce City, City	Adams	Home Rule Municipalities	City/Town lodging Tax
Federal Heights, City	Adams	Home Rule Municipalities	
Bennett, Town	Adams, Arapahoe	Statutory Towns	Lodging Fee
Aurora, City	Adams, Arapahoe, Douglas	Home Rule Municipalities	City/Town lodging Tax
Arvada, City	Adams, Jefferson	Home Rule Municipalities	City/Town lodging Tax
Westminster, City	Adams, Jefferson	Home Rule Municipalities	City/Town lodging Tax
Brighton, City	Adams, Weld	Home Rule Municipalities	City/Town Lodging Tax
Lochbuie, Town	Adams, Weld	Statutory Towns	
Northglenn, City	Adams, Weld	Home Rule Municipalities	City/Town lodging Tax
Thornton, City	Adams, Weld	Home Rule Municipalities	City/Town lodging Tax
Alamosa, City	Alamosa	Home Rule Municipalities	
Hooper, Town	Alamosa	Statutory Towns	
Centennial, City	Arapahoe	Home Rule Municipalities	City/Town lodging Tax
Cherry Hills Village, City	Arapahoe	Home Rule Municipalities	
Columbine Valley, Town	Arapahoe	Statutory Towns	
Deer Trail, Town	Arapahoe	Statutory Towns	

Englewood, City	Arapahoe	Home Rule Municipalities	City/Town Lodging Tax
Foxfield, Town	Arapahoe	Statutory Towns	
Glendale, City	Arapahoe	Home Rule Municipalities	City/Town lodging Tax
Greenwood Village, City	Arapahoe	Home Rule Municipalities	City/Town lodging Tax
Sheridan, City	Arapahoe	Home Rule Municipalities	
Littleton, City	Arapahoe, Douglas, Jefferson	Home Rule Municipalities	
Bow Mar, Town	Arapahoe, Jefferson	Statutory Towns	
Pagosa Springs, Town	Archuleta	Home Rule Municipalities	City/Town lodging Tax
Campo, Town	Baca	Statutory Towns	
Pritchett, Town	Baca	Statutory Towns	
Springfield, Town	Baca	Statutory Towns	City/Town lodging Tax
Two Buttes, Town	Baca	Statutory Towns	
Vilas, Town	Baca	Statutory Towns	
Walsh, Town	Baca	Statutory Towns	
Las Animas, City	Bent	Statutory Cities	
Boulder, City	Boulder	Home Rule Municipalities	City/Town lodging Tax
Jamestown, Town	Boulder	Statutory Towns	

Lafayette, City	Boulder	Home Rule Municipalities	City/Town Lodging Tax
Louisville, City	Boulder	Home Rule Municipalities	City/Town Lodging Tax
Lyons, Town	Boulder	Statutory Towns	City/Town Lodging Tax
Nederland, Town	Boulder	Statutory Towns	City/Town lodging Fee
Ward, Town	Boulder	Home Rule Municipalities	
Superior, Town	Boulder, Jefferson	Statutory Towns	
Erie, Town	Boulder, Weld	Statutory Towns	
Longmont, City	Boulder, Weld	Home Rule Municipalities	City/Town lodging Tax
Broomfield, City and County	Broomfield	City & County Of Broomfield	County Lodging Tax
Buena Vista, Town	Chaffee	Statutory Towns	
Poncha Springs, Town	Chaffee	Statutory Towns	
Salida, City	Chaffee	Statutory Cities	
Cheyenne Wells, Town	Cheyenne	Statutory Towns	
Kit Carson, Town	Cheyenne	Statutory Towns	
Empire, Town	Clear Creek	Statutory Towns	
Georgetown, Town	Clear Creek	Territorial Charter Municipalities	
Idaho Springs, City	Clear Creek	Statutory Cities	

Silver Plume, Town	Clear Creek	Statutory Towns	
Central City	Clear Creek, Gilpin	Home Rule Municipalities	City/Town lodging Tax
Antonito, Town	Conejos	Statutory Towns	
La Jara, Town	Conejos	Statutory Towns	
Manassa, Town	Conejos	Statutory Towns	
Romeo, Town	Conejos	Statutory Towns	
Sanford, Town	Conejos	Home Rule Municipalities	
Blanca, Town	Costilla	Statutory Towns	
San Luis, Town	Costilla	Statutory Towns	
Crowley, Town	Crowley	Statutory Towns	
Olney Springs, Town	Crowley	Statutory Towns	
Ordway, Town	Crowley	Statutory Towns	
Sugar City, Town	Crowley	Statutory Towns	
Silver Cliff, Town	Custer	Statutory Towns	
Westcliffe, Town	Custer	Statutory Towns	
Cedaredge, Town	Delta	Home Rule Municipalities	
Crawford, Town	Delta	Statutory Towns	

Delta, City	Delta	Home Rule Municipalities	
Hotchkiss, Town	Delta	Statutory Towns	
Orchard City, Town	Delta	Statutory Towns	
Paonia, Town	Delta	Statutory Towns	
Denver, City And County	Denver	City & County Of Denver	City/County (Metro) Tax
Dove Creek, Town	Dolores	Statutory Towns	
Rico, Town	Dolores	Home Rule Municipalities	
Castle Pines, City	Douglas	Home Rule Municipalities	
Castle Rock, Town	Douglas	Home Rule Municipalities	City/Town Lodging Tax
Larkspur, Town	Douglas	Home Rule Municipalities	City/Town lodging Tax
Lone Tree, City	Douglas	Home Rule Municipalities	City/Town lodging Tax
Parker, Town	Douglas	Home Rule Municipalities	City/Town lodging Tax
Avon, Town	Eagle	Home Rule Municipalities	City/Town lodging Tax
Eagle, Town	Eagle	Home Rule Municipalities	City/Town Tax
Gypsum, Town	Eagle	Home Rule Municipalities	
Minturn, Town	Eagle	Home Rule Municipalities	City/Town Lodging Tax
Red Cliff, Town	Eagle	Statutory Towns	City/Town lodging Tax

Vail, Town	Eagle	Home Rule Municipalities	
Basalt, Town	Eagle, Pitkin	Home Rule Municipalities	City/Town lodging Tax
Calhan, Town	El Paso	Statutory Towns	
Colorado Springs, City	El Paso	Home Rule Municipalities	City/Town Lodging Tax and Excise Tax on Rental Cars
Fountain, City	El Paso	Home Rule Municipalities	
Manitou Springs, City	El Paso	Home Rule Municipalities	City/Town Lodging Tax
Monument, Town	El Paso	Statutory Towns	
Palmer Lake, Town	El Paso	Statutory Towns	
Ramah, Town	El Paso	Statutory Towns	
Green Mountain Falls, Town	El Paso, Teller	Statutory Towns	Lodging Fee
Elizabeth, Town	Elbert	Statutory Towns	Lodging Fee
Kiowa, Town	Elbert	Home Rule Municipalities	
Simla, Town	Elbert	Statutory Towns	
Brookside, Town	Fremont	Statutory Towns	
Canon City, City	Fremont	Home Rule Municipalities	
Coal Creek, Town	Fremont	Statutory Towns	
Florence, City	Fremont	Statutory Cities	

Rockvale, Town	Fremont	Statutory Towns	
Williamsburg, Town	Fremont	Statutory Towns	
Carbonate, Town	Garfield	Statutory Towns	
Carbondale, Town	Garfield	Home Rule Municipalities	
Glenwood Springs, City	Garfield	Home Rule Municipalities	City/Town lodging Tax
New Castle, Town	Garfield	Home Rule Municipalities	City/Town lodging Tax
Parachute, Town	Garfield	Home Rule Municipalities	City/Town lodging Tax
Rifle, City	Garfield	Home Rule Municipalities	City/Town lodging Tax
Silt, Town	Garfield	Home Rule Municipalities	City/Town lodging Tax
Black Hawk, City	Gilpin	Home Rule Municipalities	City/Town lodging Tax
Fraser, Town	Grand	Statutory Towns	
Granby, Town	Grand		
Grand Lake, Town	Grand		
Hot Sulphur Springs, Town	Grand	Statutory Towns	
Kremmling, Town	Grand	Statutory Towns	
Winter Park, Town	Grand	Home Rule Municipalities	City/Town lodging Tax
Crested Butte, Town	Gunnison	Home Rule Municipalities	Excise STR Tax

Gunnison, City	Gunnison	Home Rule Municipalities	
Marble, Town	Gunnison	Statutory Towns	
Mt. Crested Butte, Town	Gunnison	Home Rule Municipalities	Excise Tax on STR
Pitkin, Town	Gunnison	Statutory Towns	
Lake City, Town	Hinsdale	Statutory Towns	
La Veta, Town	Huerfano	Statutory Towns	
Walsenburg, City	Huerfano	Statutory Cities	
Walden, Town	Jackson	Statutory Towns	
Edgewater, City	Jefferson	Home Rule Municipalities	
Golden, City	Jefferson	Home Rule Municipalities	City/Town lodging Tax
Lakeside, Town	Jefferson	Statutory Towns	
Lakewood, City	Jefferson	Home Rule Municipalities	City/Town lodging Tax
Morrison, Town	Jefferson	Home Rule Municipalities	City/Town Lodging Tax
Mountain View, Town	Jefferson	Home Rule Municipalities	
Wheat Ridge, City	Jefferson	Home Rule Municipalities	City/Town lodging Tax
Eads, Town	Kiowa	Statutory Towns	
Haswell, Town	Kiowa	Statutory Towns	

Sheridan Lake, Town	Kiowa	Statutory Towns	
Bethune, Town	Kit Carson	Statutory Towns	
Burlington, City	Kit Carson	Home Rule Municipalities	City/Town Lodging Tax
Flagler, Town	Kit Carson	Statutory Towns	
Seibert, Town	Kit Carson	Statutory Towns	
Stratton, Town	Kit Carson	Statutory Towns	City/Town Lodging Tax
Vona, Town	Kit Carson	Statutory Towns	
Bayfield, Town	La Plata	Statutory Towns	
Durango, City	La Plata	Home Rule Municipalities	City/Town Lodging Tax
Ignacio, Town	La Plata	Statutory Towns	
Leadville, City	Lake	Statutory Cities	City/Town Lodging Tax
Estes Park, Town	Larimer	Statutory Towns	
Fort Collins, City	Larimer	Home Rule Municipalities	
Loveland, City	Larimer	Home Rule Municipalities	City/Town Lodging Tax
Wellington, Town	Larimer	Statutory Towns	
Berthoud, Town	Larimer, Weld	Statutory Towns	
Johnstown, Town	Larimer, Weld	Home Rule Municipalities	City/Town Lodging Tax

Timnath, Town	Larimer, Weld	Home Rule Municipalities	City/Town lodging Tax
Windsor, Town	Larimer, Weld	Home Rule Municipalities	
Aguilar Town	Las Animas	Statutory Towns	
Branson, Town	Las Animas	Statutory Towns	
Cokedale, Town	Las Animas	Statutory Towns	
Kim, Town	Las Animas	Statutory Towns	
Starkville, Town	Las Animas	Statutory Towns	
Trinidad, City	Las Animas	Home Rule Municipalities	City/Town lodging Tax
Arriba, Town	Lincoln	Statutory Towns	
Genoa, Town	Lincoln	Statutory Towns	
Hugo, Town	Lincoln	Statutory Towns	
Limon, Town	Lincoln	Statutory Towns	
Crook, Town	Logan	Statutory Towns	
Fleming, Town	Logan	Statutory Towns	
Iliff, Town	Logan	Statutory Towns	
Merino, Town	Logan	Statutory Towns	
Peetz, Town	Logan	Statutory Towns	

Sterling, City	Logan	Home Rule Municipalities	City/Town lodging Tax
Collbran, Town	Mesa	Statutory Towns	
De Beque, Town	Mesa	Statutory Towns	Lodging Fee
Fruita, City	Mesa	Home Rule Municipalities	City/Town lodging Tax
Grand Junction, City	Mesa	Home Rule Municipalities	City/Town lodging Tax
Palisade, Town	Mesa	Statutory Towns	Lodging Fee
Creede, City	Mineral	Statutory Towns	
Craig, City	Moffat	Home Rule Municipalities	City/Town lodging Tax
Dinosaur, Town	Moffat	Statutory Towns	
Cortez, City	Montezuma	Home Rule Municipalities	City/Town lodging Tax
Dolores, Town	Montezuma	Statutory Towns	
Mancos, Town	Montezuma	Statutory Towns	
Montrose, City	Montrose	Home Rule Municipalities	City/Town lodging Tax and Restaurant Excise Tax
Naturita, Town	Montrose	Statutory Towns	
Nucla, Town	Montrose	Statutory Towns	
Olathe, Town	Montrose	Statutory Towns	
Brush, City	Morgan	Statutory Cities	

Fort Morgan, City	Morgan	Home Rule Municipalities	
Hillrose, Town	Morgan	Statutory Towns	
Log Lane Village, Town	Morgan	Statutory Towns	
Wiggins, Town	Morgan	Statutory Towns	
Cheraw, Town	Otero	Statutory Towns	
Fowler, Town	Otero	Statutory Towns	
La Junta, City	Otero	Home Rule Municipalities	
Manzanola, Town	Otero	Statutory Towns	
Rocky Ford, City	Otero	Statutory Cities	
Swink, Town	Otero	Statutory Towns	
Ouray, City	Ouray	Home Rule Municipalities	City/Town lodging Tax and Excise Tax
Ridgway, Town	Ouray	Home Rule Municipalities	City/Town lodging Tax
Alma, Town	Park	Statutory Towns	Lodging Fee
Fairplay, Town	Park	Statutory Towns	Lodging Fee
Haxtun, Town	Phillips	Statutory Towns	
Holyoke, City	Phillips	Home Rule Municipalities	City/Town lodging Tax
Paoli, Town	Phillips	Statutory Towns	

Aspen, City	Pitkin	Home Rule Municipalities	City/Town lodging Tax
Snowmass Village, Town	Pitkin	Home Rule Municipalities	City/Town lodging Tax
Granada, Town	Prowers		
Hartman, Town	Prowers	Statutory Towns	
Holly, Town	Prowers	Statutory Towns	
Lamar, City	Prowers	Home Rule Municipalities	
Wiley, Town	Prowers	Statutory Towns	
Boone, Town	Pueblo	Statutory Towns	
Pueblo, City	Pueblo	Home Rule Municipalities	City/Town lodging Tax
Rye, Town	Pueblo	Statutory Towns	
Meeker, Town	Rio Blanco	Statutory Towns	
Rangely, Town	Rio Blanco	Statutory Towns	
Del Norte, Town	Rio Grande	Statutory Towns	
Monte Vista, City	Rio Grande	Home Rule Municipalities	
South Fork, Town	Rio Grande	Statutory Towns	
Center, Town	Rio Grande, Saguache	Statutory Towns	
Hayden, Town	Routt	Home Rule Municipalities	City/Town lodging Tax

Oak Creek, Town	Routt	Statutory Towns	
Steamboat Springs, City	Routt	Home Rule Municipalities	City/Town lodging Tax
Yampa, Town	Routt	Statutory Towns	
Bonanza City, Town	Saguache	Statutory Towns	
Crestone, Town	Saguache	Statutory Towns	
Mfat, Town	Saguache	Statutory Towns	
Saguache, Town	Saguache	Statutory Towns	
Silverton, Town	San Juan	Statutory Towns	City/Town lodging Fee
Mountain Village, Town	San Miguel	Home Rule Municipalities	Excise Tas on STR
Norwood, Town	San Miguel	Statutory Towns	
Ophir, Town	San Miguel	Home Rule Municipalities	
Sawpit, Town	San Miguel	Statutory Towns	
Telluride, Town	San Miguel	Home Rule Municipalities	City/Town lodging Tax
Julesburg, Town	Sedgwick	Statutory Towns	
Ovid, Town	Sedgwick	Statutory Towns	
Sedgwick, Town	Sedgwick	Statutory Towns	
Blue River, Town	Summit	Statutory Towns	City/Town Lodging Tax

Breckenridge, Town	Summit	Home Rule Municipalities	City/Town Lodging Tax
Dillon, Town	Summit	Home Rule Municipalities	City/Town Lodging Tax
Frisco, Town	Summit	Home Rule Municipalities	City/Town lodging Tax
Montezuma, Town	Summit	Statutory Towns	
Silverthorne, Town	Summit	Home Rule Municipalities	City/Town lodging Fee
Cripple Creek, City	Teller	Statutory Cities	City/Town Lodging Tax
Victor, City	Teller	Statutory Cities	
Woodland Park, City	Teller	Home Rule Municipalities	City/Town lodging Tax
Akron, Town	Washington	Statutory Towns	
Otis, Town	Washington	Statutory Towns	
Ault, Town	Weld	Statutory Towns	
Dacono, City	Weld	Home Rule Municipalities	City/Town lodging Tax
Eaton, Town	Weld	Statutory Towns	
Evans, City	Weld	Home Rule Municipalities	City/Town lodging Tax
Firestone, Town	Weld	Statutory Towns	Lodging Fee
Fort Lupton, City	Weld	Statutory Cities	
Frederick, Town	Weld	Statutory Towns	City/Town lodging Tax

Garden City, Town	Weld	Statutory Towns	
Gilcrest, Town	Weld	Statutory Towns	
Greeley, City	Weld	Home Rule Municipalities	City/Town Lodging Tax
Grover, Town	Weld	Statutory Towns	
Hudson, Town	Weld	Statutory Towns	City/Town Lodging Tax
Keenesburg, Town	Weld	Statutory Towns	
Kersey, Town	Weld	Statutory Towns	City/Town Lodging Tax
La Salle, Town	Weld	Statutory Towns	
Mead, Town	Weld	Statutory Towns	City/Town Lodging Fee
Milliken, Town	Weld	Statutory Towns	
Nunn, Town	Weld	Statutory Towns	
Pierce, Town	Weld	Statutory Towns	
Platteville, Town	Weld	Statutory Towns	
Raymer, Town	Weld	Statutory Towns	
Severance, Town	Weld	Statutory Towns	
Eckley, Town	Yuma	Statutory Towns	
Wray, City	Yuma	Home Rule Municipalities	City/Town lodging Tax

Yuma, City

Yuma

Home Rule Municipalities

Tax Rate	Uses	Source
4%	distributed by the city in the Hotel and Motel Room and Accommodation Services Tax Account. For Economic development, parks & recreation	Municode: Article IX Sect. 20
\$4/day	Promoting health, safety, morals, and general welfare of the town	Municode: Article VII Lodging Occupation Tax 4-7-10 to 4-7-160
8% and \$2/night fee		2020 Colorado Lodging Tax Rates Document
2%		AirBnB Occupancy Tax Collection
7%		2020 Colorado Lodging Tax Rates Document
3%	and related activities within the City by marketing the City and sponsoring community events. Distributed by city council	Municode: Article 3.40
5%		2020 Colorado Lodging Tax Rates Document
7%		2020 Colorado Lodging Tax Rates Document
2.50%		AirBnB Occupancy Tax Collection

2%

[2020 Colorado Lodging
Tax Rates Document](#)

6.50%

[Municode: Ch. 3.20.820
Tax on room rental--
collection](#)

3%

[2020 Colorado Lodging
Tax Rates Document](#)

4.80%

[Lodging Tax](#)

3%

Economic development in town and county. Handled by the county economic commission [Municode Article VI Sec. 4
Lodging Tax](#)

7.50%

[2020 Colorado Lodging
Tax Rates Document](#)

2%		AirBnB Occupancy Tax Collection
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3%	Maintaining recreational and cultural facilities in the city	Municode: Ch. 3.22 Lodging Tax
		Lodging Occupation Tax Section: 4-10-10 to 4-10-170

\$2.00/day	Economic Development
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\$2.00/day	Health & Human Services programs and law enforcement services	Municode: Lodging Occupation Tax Article VIII Sec. 4-151 to 4-170
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2%	Tourism Promotion	AirBnB Occupancy Tax Collection
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1.60%

3%

[2020 Colorado Lodging
Tax Rates Document](#)

10.75%		AirBnB Occupancy Tax Collection
6%	Town General Fund	Municode: Ch. 3.04.050 Tax Imposed
2%	Promote the general purposes of the town	Municode: Article 4 Section 4
6%		2020 Colorado Lodging Tax Rates Document
3%	General expenses: parks, recreation and open spaces, economic development, roadway improvements etc.	Municode: Ch. 4.09 Lodging Tax
4%		2021 Colorado Lodging Tax Rates Document
2%	open space and tourism promotion	2020 Colorado Lodging Tax Rates Document
1.50%	Municipality Purposes	Municode: Article 4 Sect. 4 Lodging Tax
3%	Promoting health, safety, morals, and general welfare of the town	Towncode: Ch.4 Article 5 Lodging occupation tax

4%

[2022 Colorado Lodging
Tax Rates Document](#)

lodging/camping
and 1% on rental
cars

Tourism Promotion

[2020 Colorado Lodging
Tax Rates Document](#)

2%

Tourism Promotion

[2020 Colorado Lodging
Tax Rates Document](#)

\$4.50/day

Municipal services

[Municode: Ch.4 Article VI](#)

\$6.50/day

Promoting health, safety, morals, and general welfare of
the town

[Municode: Article IX
Lodging Occupation Tax.
Sect. 6](#)

2%		AirBnB Occupancy Tax Collection
2.50%		2020 Colorado Lodging Tax Rates Document
2.50%	Economic Development in New Castle	Municode: Ch. 3.32
5.50%	Revenue from the tax are placed in the general fund	Municode: ch. 5.60
2.50%	Beautification projects and marketing visitor improvement	Article VI Sect. 4-6
2.50%	Beautifiction Fund: Develop & Market visitor improvements, attractions, and special events	Municode: Ch. 3.32
2%		AirBnB Occupancy Tax Collection
5.0 %		Lodging Tax
7.50%	Affordable Housing Fund	Municode Article 9 Sect. 4-9-10 to 4-9-410

2.90%	Affordable Housing	AirBnB Occupancy Tax Collection
6%		AirBnB Occupancy Tax Collection
3%		2020 Colorado Lodging Tax Rates Document
6%	Promoting health, safety, morals, and general welfare of the town	Town Code: Ch. 6 Sect. 3 Lodging Tax
10%		2020 Colorado Lodging Tax Rates Document

4% [2020 Colorado Lodging
Tax Rates Document](#)

3% [2020 Colorado Lodging
Tax Rates Document](#)

5.25%

4.92% [Short-term rental
Licensing](#)

3% Promote tourism [AirBnB Occupancy Tax
Collection](#)

3% Funds placed in the general fund for all lawful municipal
purposes [Municode: Article VIII
Sect. 4](#)

3%

[AirBnB Occupancy Tax
Collection](#)

3%

[AirBnB Occupancy Tax
Collection](#)

5.00%		Municode Article VII Hotel Tax. Section 19-239 to 19-256
\$2.00/day	Lawful municipality matters	TownCode: Ch. 4.14 Lodging occupation tax
3%		2020 Colorado Lodging Tax Rates Document
6%		2020 Colorado Lodging Tax Rates Document
\$2.00/day	Tourism Fund	Municode: Article III- Lodging Occupation Tax Section 6.51-6.70
2.50%		AirBnB Occupancy Tax Collection
2.00%		Municode: Chapter 14A Lodgers' Tax Section 14A1-14A13
0.9% Lodging and .8% Restaurants	Tourism Promotion Fund	2020 Colorado Lodging Tax Rates Document

4.50%

[m/co/la_junta/codes/municipal_code?nodeId=TIT3](#)
[REFI_CH3.15LOTA](#)

3.5% All Lodging
and 15% STR 3.5% Lodging goes to 86.75 to tourism fund. 11.875 to B

<https://www.codepublishing.com/CO/Ouray/#!/Ouray03/Ouray034.html#3-4>

3.50%

[2020 Colorado Lodging Tax Rates Document](#)

\$2.00/day

"Revenues for basic town servcies"

[Municode: Article 9 Lodging Occupation Sec. 4-9-10 to 4-9-170](#)

\$2.00/day

Distributed by town clerk and office

[Municode: Ch. 6 Article III Lodging Occupation](#)

2.50%

[2020 Colorado Lodging Tax Rates Document](#)

2%	"Visitor Benefit Tax" Promote health, safety, prosperity, security, and general welfare of the inhabitants & visitors of the city	Municode: Ch. 23.50
2.40%		2020 Colorado Lodging Tax Rates Document
4.30%		2020 Colorado Lodging Tax Rates Document
3.50%	Assist the funding services of the towns within a tourism scope. Administered by the Town Council	Municode: Ch. 3.12

1%

[2020 Colorado Lodging
Tax Rates Document](#)

vacational rental,
\$2/room/night,
\$1/campsite/night

Distributed by Board of Trustees. Funding for municipal
services related to lodging/camping businesses

[Municode: Article 7
Lodger's Fee Sec. 4-7-10
to 4-7-70](#)

4%

Airport Flights

[AirBnB Occupancy Tax
Collection](#)

2%

Fund tourism and marketing efforts in the town

[Municode: Article 10
Section 4: Town of
Telluride Lodgers' Tax](#)

3.40%

[Town Code: Ch. 4
Revenue & Finance Sec.
4-3-10 to 4-3-130](#)

3.40%		2020 Colorado Lodging Tax Rates Document
2%	Unstated	m/co/dillon/codes/municipal_code?nodeId=DIMUCO_CH4REFI_ARTVILOTA
2.35%	Funds are deposited into the general fund for capital improvements--determined by town council	Frisco.gov. Article IV Sect. 160 pg. 53
2%	15% Tourism Promotion, 85% Open Space	2020 Colorado Lodging Tax Rates Document
6%	Economic & Community developing. Specifically tourism and marketing the city	Municode: Article 8 Sect. 4
5.70%		2020 Colorado Lodging Tax Rates Document
3%		AirBnB Occupancy Tax Collection
3%		2020 Colorado Lodging Tax Rates Document
\$2.00/day	Promoting health, safety, morals, and general welfare of the town	Municode: Ch. 3.10 Lodging Occupation Tax
4%		AirBnB Occupancy Tax Collection

3% [2020 Colorado Lodging
Tax Rates Document](#)

4% Vendor is able to keep 3(1/3)% of the total collected
each month to cover vendor expense [Municode: Article 8 Sect. 4](#)

4% Promoting health, safety, morals, and general welfare of
the town [Municode: Ch. 4 Article V](#)

\$2.00/day Revenue placed in general fund [Municode: Article VII
Lodging Occupation Tax.
Sect. 7](#)

5% Funds help defray the cost for the acquisition,
maintenance of the city's infrastrucuture [Municode: Ch. 3.16 Public
Lodging Accomdation Tax](#)

Additional Details

[https://municode.northglenn.org/ch5/
content_5-3.html](https://municode.northglenn.org/ch5/content_5-3.html)

ment/city-
departments/finance/sales-use-and-
other-taxes

Discreptency in county lodging tax--
4.9

[Municode: Article V Sect.110](#)

[2010 Economic Development
Comprehensive Plan: pg. 9-12](#)

[mont/codes/code_of_ordinances/25
3521?nodeId=PTIICOOR_TIT4REFI
_CH4.05LOTA_4.05.010DE](#)

Plus 1% TID captured in Tourism
Improvement Tab

Short-Term Rental Tax for
Community Housing: 2%
e/codes/code_of_ordinances?node/
d=COOR_TIT5BURE_CH5.05LOO
CTA

LMD captured in Marketing Districts
Tab

https://codelibrary.amlegal.com/codes/coloradospringsco/latest/coloradosprings_co/0-0-0-4261

[Unique Tax Breakdown Municode 3-
24-050](#)

Beautification fund is an enterprise fund distinct from the general fund

Accommodations Tax: 1%

County-Wide LMD

[ted butte/codes/municipal code?no
deId=CH4REFI_ART9VARETA_S4-
9-10PU](#)

Falls within LaPlata County lodging
footprint

Municode not updated--recently
passed (June, 2021)

Falls within Estes Park LMD

3% TID captured in Tourism
Improvement Tab

[Municode: Ch. 3.24](#)

[Tourism Advisory Board](#)

https://library.municode.com/co/montrose/codes/code_of_ordinances?nodeId=PTIICOOR_TITVBUR

Amount not indicated in city code.

[2020 Colorado Lodging Tax Rates](#)
[Document](#)

[Steamboat Springs Public Accommodations Tax: 1%](#)

Plus 2% city-wide LMD

[Lodging Taxes & Fees](#)

[12 Accommodation Tax. Section 3-12-005 to 3-12-130](#)

Adopted January of 2022

[rthorne/codes/charter and municipal code?nodeId=CO_CH1GEGO_ARTXIILOTA_S1-12-1TIIN](#)

[Municode: Article XI 4-300 to 4-316](#)

Ordinance to develop lodging tax--
not approved. Ordinance # 2016-02

[E_CH5-2HOROTA](#)

NOTE: This tab is repeat information of the excise taxes in the City/Town Tab

Area	Boundaries	Tax Rate
Colorado Springs	City of Colorado Springs	1% on rental cars
Montrose	City of Montrose	.9% hotels and .8% restaurants
Mountain Village	Mountain Village Town	4.00%
Mt. Crested Butte	Boundaries of CB Town	2.90%
Ouray	City of Ouray	15%

Applies to	
Rental Cars	Hotels and Restaurants
	Short-Term Rentals
	Short-Term Rentals
	Short-term rentals

Year Established

2003

2018

2022

How is it distributed?

Tourism Promotion Fund

Tourism Promotion Fund
Airline Guarantee Program
Affordable Housing Fund

to debt incurred for the City's wastewater treatment plant and water treatment plant. 50% to fund housing progr

Sources

<https://codelibrary.amlegal.com/codes/coloradospringsco/latest/col>

https://library.municode.com/co/montrose/codes/code_of_ordinance

[Municode: Ch. 3.12 Accommodation Tax. Section 3-12-005 to 3-12-13](#)

[Municode Article 9 Sect. 4-9-10 to 4-9-410](#)

[Municode: 3-4](#)

Additional Details

[oradosprings_co/0-0-0-4261](#)

[es?nodeId=PTIICOOR_TITVBURE_CH5-2HOROTA](#)

[30](#)

It appears the ordinance allows up to 7.5% collection, but is only being collected at 2.9% currently
In addition to 3.5% Lodging Occupation Tax base price/night

NOTE: This tab is repeat information to the fees captured in the City/Town Tab

Area	Boundaries	Tax Rate
Alma	Alma	\$2.00/day
Aurora	City of Aurora	\$2.00/night for hotels with over 75 rooms
Bennett	Town of Bennett	\$4.00/day
De Beque	Town of De Beque	\$2.00/day
Elizabeth	Town of Elizabeth	\$6.50/day
Fairplay	Town of Fairplay	\$2.00/day
Firestone	Town of Firestone	\$2.00/day
Green Mountain Falls	Town of Green Mountain Falls	\$4.50/day
Lyons	Town of Lyons	\$2.00/day
Mead	Town of Mead	\$2.00/day
Nederland	Town of Nederland	\$2.00/day
Palisade	Town of Palisade	\$6.00/day
Silverton	Town of Silverton	4/night vacation rental, \$2/room/night, \$1/campsite/night

Uses

General Town Fund

Destination Marketing Improvement Fee--Visitor Promotion, increase sales & advertising, and quality of c

Promoting health, safety, morals, and general welfare of the town

Lawful municipal matters

Promoting health, safety, morals, and general welfare of the town

Promoting health, safety, morals, and general welfare of the town

Meet the demand of municipal services

Economic Development

General welfare of town

Health & Human Services programs and law enforcement services

Tourism Fund

Raise revenues to provide municipal services directly related to lodging and camping businesses.

Year Established	How is it distributed?
2018	2018
2019	Visitor Promotion Program
2006	Board of Trustees
2009	Board of Trustees/Town officials
	The Town distributes the budget
2009	The town representatives
2002	Board of Trustees
2018	The town representatives
2019	Increase Economic Development pg. 9-12
2006	Board of Trustees--revenue placed in general fund
2020	ard of Trustees: Promote health, safety, morals, and general welfare of the to
2009	Tourism Advisory Board
	Board of Trustees: Special Fund

Sources

Board of Trustees

[Municode: Div. 3 of Article VI sec. 86-667 to 86-668](#)

[Municode: Article VII Lodging Occupation Tax 4-7-10 to 4-7-160](#)

[TownCode: Ch. 4.14 Lodging occupation tax](#)

[Municode: Article IX Lodging Occupation Tax. Sect. 6](#)

[Municode: Ch. 6 Article III Lodging Occupation](#)

[Municode: Ch. 3.10 Lodging Occupation Tax](#)

[Municode: Ch.4 Article VI](#)

[Municode Article 10 Lodging Occupation Tax Section: 4-10-10 to 4-10-1](#)

[Municode: Article VII Lodging Occupation Tax. Sect. 7](#)

[Municode: Lodging Occupation Tax Article VIII Sec. 4-151 to 4-170](#)

[Municode: Article III-Lodging Occupation Tax Section 6.51-6.70](#)

[Municode: Article 7 Lodger's Fee Sec. 4-7-10 to 4-7-70](#)

Additional Details

[unicode: Article 9 Lodging Occupation Sec. 4-9-10 to 4-9-170](#)

[2010 Economic Development Comprehensive Plan: pg. 9-12](#)

[Occupational Tax TABOR Ballot: For & Against Statements](#)

[21 Municipal Budget Breakdown of Tourism Fund: pg. 38-42](#)

[Lodging Taxes & Fees](#)

	County Lodging Tax	City/Town Lodging Tax	Local Marketing District (LMD)	Tourism Improvement District (TID)	Excise Tax
Creation	- Initiated by the Board of County Commissioners (BOCC) - Ballot initiative needs majority of voter approval in taxed area - If approved, creates County-wide lodging tax	- Initiated by City/Town Council - Ballot initiative needs majority of voter approval in taxed area - If approved, creates City/Town-wide tax on lodging	- Initiated by petition from businesses with majority of commercial real estate value in proposed area is filed office of clerk of governing body - Petition must include boundaries, governance and items listed in statute link below - Hold two public hearings - Governing body can then create a proposal to voters for new local marketing district that is a quasi-governmental organization. This requires the creation of a bond to cover expenses in the creation of the district, and may require intergovernmental agreements if a city/town is within the district being created by the county - Ballot initiative needs majority of voter approval within the district for creation of district, creation of bond, and creation of tax	- Governing body establishes an ordinance for procedure to create TID - Ordinance includes TID establishment petition procedures with minimum requirements such as majority of lodging properties with 50+ rooms (Denver) or lodging properties making up 50+% of hotel rooms (Fort Collins) in proposed district - Initiated by petition from businesses in proposed district who will be taxed - Petition includes name of proposed district, purpose, location/boundaries, board governance, and other requirements based on the local ordinance(s) - Should petition meet requirements, local TID establishment ordinance procedures are followed including hearings, public communication, and establishment rules - Governing body then creates "district" or quasi-governmental body, and empowers TID board with powers established in local TID ordinance that usually includes the ability to tax businesses identified in the petition	- Initiated by governing body - Established under the authority granted by the Colorado Constitution Article XX, Section 6, to cities/towns the power to levy taxes - Majority voter approval needed - Creates jurisdiction-wide tax on specific industry (e.g. restaurants, short-term rentals, etc)
Administration of Revenue	- Collections administered by state including, Short-Term Rentals - Tourism panel of at least 3 tourism industry professionals appointed by county commission - BOCC sets up special fund for panel to use to market the county	- Collection of tax by City/Town - Can be administered as a percentage or a fee - NOTE: Fee grows based on room night demand, percentage grows based on lodging revenue	- Collections administered by state including Short-Term Rentals - Board of directors that oversees the use of the funds - Must get approval on an operating plan and budget with the local government(s) annually	- Collections of tax by governing body - Establishment of a board of directors that oversees the use of the funds - Depending on local TID, could require filing of an operating plan and budget with the governing bodies annually	- Collections depends on city/town established process with state - Local ordinance establishes amount, exemptions, collections and penalties
Limitations	- Limited to 2% tax on lodging - Must be used for tourism promotion - Not collected in municipalities within the county leveraging a city/town lodging tax	- No limit on amount - Restrictions on use only limited to what voters pass - Follows municipality boundaries - Cuts whole in county lodging tax collections including STR	- No limit on amount - Uses limited to promotion, marketing and management of tourism and public events; Activities in support of business recruitment, management, and development - Cannot be used for capital expenditures	- Use and amount only limited to what is approved - Boundaries can be up to governing body jurisdiction	- Use and amount only limited to what is approved - Boundaries follow jurisdiction boundaries
Benefits	- Collected by state, reducing local government burden - Automatically collects from short-term rentals due to state relationship with agencies	No limits on uses or amount	- Collected by state, reducing local government burden - No limit on amount - LMD Tax can be collected on top of other County/City/Town lodging taxes - Automatically collects from short-term rentals due to state relationship with agencies	- Empowers businesses to create self-imposed tax without voter approval - New businesses within district automatically entered - No limit on amount or uses - TID can be collected on top of other County/City/Town lodging taxes	- No limit on amount or uses - Can be collected on top of other County/City/Town lodging taxes
Process to Change Tax or District	County Commission must have voter approval to create, increase, or change use of this tax	- Most City/Town taxes are setup so City/Town Council has the authority to reduce or repeal this tax without voter approval - Per Colorado Constitution, voter approval is needed to create, increase or change use of tax beyond what the voters approved	- Petition to dissolve filed following same rules as creation or failure to file operating plan for two years with governing body - Two public hearings - Governing body can then pass resolution to dissolve district and the tax lifts once any remaining financial debts of the district are paid	- Rules of dissolving TID are established in the original ordinance - Some current methods include City Manager petitioning City Council to dissolve based on failure to report for two years, financial mismanagement, or a petition to dissolve following same rules to create - Dissolution happens once the district is free and clear of its financial and contractual obligations	- Defined by ordinance creating tax - Governing body can vote to reduce or repeal the tax without voter approval - Voter approval needed for increase of tax rate, or uses beyond what voters originally approved
Related Legislation	County Statute Title 30, Article 11-1075	Sample City/Town Percentage Lodging Tax in Sterling	Colorado Statute Title 29, Article 25	Sample Colorado Tourism Improvement District in Fort Collins Establishment	Sample Restaurant and Bar Tax in Mountain Village to fund Telluride Airport Flights
Supporting Materials	List of County Lodging Taxes	Sample City/Town Lodging Fee in Palisade	Sample Bylaws for Estes Park LMD	Sample Ordinance Establishing TID for Fort Collins	Colorado Constitution



MEMORANDUM

Date: November 27, 2023
To: Mayor and Town Board
From: Kaitlyn Cinnamon, Deputy Town Clerk
Re: Cemetery Fees Review - K. Cinnamon, Deputy Town Clerk
Item #: 2.

Background / Discussion:

Cemetery Fees

The Town last updated the cemetery fee schedule in 2021 with Resolution No. 2021-91. After completing a comparison to the surrounding municipal cemeteries, the Town of Windsor currently has the lowest after-hours fees. The after-hours fees are used to cover overtime expenses that have been incurred by staff members. Staff wages have increased and so has the overall cost of materials and equipment the cemetery utilizes. The daily rental for a MiniEx has increased by \$30.00 and the delivery/pickup by \$80.00 from 2022 to 2023. The Town will likely see another increase in equipment rentals in the new year.

As of November 20, 2023, Windsor has completed fifty-three (53) burials, showing that Lakeview Cemetery has been one of the top choices for the region. The purchase of a grave space at Lakeview Cemetery does include perpetual care of the space, meaning the Town agrees to maintain that space for its entirety. Additionally, the Town collects an opening and closing fee for a right of interment into a space at the cemetery and the cost is dictated by the type of interment; cremation, casket or infant. Multiple open and closing fees, both during regular and after hours, have not been increased in seventeen (17) years since Resolution No. 2006-23.

The cost for niche cover engravings has increased by \$50.00 for single and \$100.00 for double niches from 2022 to 2023. With the purchase of a columbarium niche, the niche cover lettering, perpetual care and opening/closing are included. As of November 20, 2023, Windsor has sold a total of seventeen (17) niches at the Columbarium compared to eleven (11) in 2022.

Additionally, the Administrative Fee for transferring a deed has not been increased in twenty-nine (29) years since Resolution No. 1994-04. Windsor currently has the lowest Administrative Fee compared to surrounding municipal cemeteries.

If the Board chooses to increase the fees, staff recommends the following:

Type:	Current:	Proposed:
Grave Space	\$1,500.00	\$1,800.00
Infant 2 years and under - Non-Resident	\$0.00	\$450.00
Columbarium Niches - Single	\$1,450.00	\$1,550.00
Columbarium Niches - Double	\$2,080.00	\$2,200.00
Add date of death - Columbarium Niches	\$160.00	\$200.00
Casket - regular hours	\$1,150.00	\$1,250.00
Casket - after hours	\$1,175.00	\$1,850.00
Cremains - regular hours	\$500.00	\$600.00
Cremains - after hours	\$750.00	\$1,200.00
Infant - regular hours	\$250.00	\$350.00
Infant - after hours	\$500.00	\$950.00
Disinterment - Casket	\$2,000.00	\$2,200.00

Transfer Deed (Administrative Fee)	\$50.00	\$100.00
Hold for Burial Space - 6 months (Non-refundable)	\$0.00	\$50.00

Attached is a comparison chart with the surrounding municipal cemeteries.

Financial Impact:

While we understand that cemeteries never fully pay for themselves, the Town budgeted for \$171,184.00 in expenses and \$72,487.00 in estimated revenues for 2023, which is why staff is recommending an increase in cemetery fees.

Relationship to Strategic Plan:

Recommendation:

Staff is looking for direction on how to proceed.

CC:

Attachments:

1. Municipal Cemetery Comparison
2. Cemetery Fees Proposed

Municipal Cemetery Comparison 2023

Key Information	Windsor (1.01.23)	Windsor Proposed (01.01.24)	Loveland	Greeley (Linn Grove)	Evans	Fort Collins (Grandview and Roselawn)	Fort Lupton	Johnstown	Erie
Hours	M-F 9:00 AM - 2:00 PM Sat 9:00 AM - 12:00 PM	M-F 9:00 AM - 2:00 PM Sat 9:00 AM - 12:00 PM	M-F Until 2:00 PM Sat until 11:00 AM	M-F 7:30 AM - 4:00 PM Sat 8:00 AM - 12:00 PM	M - F 7:00 AM - 2:00 PM	M-F 9:00 AM - 4:00 PM Sat 9:00 AM - 12:00 PM	M-F until 3:00 PM Sat until 12:00 PM	Not listed	M-F until 3:00 PM Sat until 12:00 PM
Fees									
Grave Space - Casket	\$1,500.00	\$1,800.00	\$2,000.00	\$1,425.00/\$1,650.00/\$1,898.00	\$1,470.00	\$1,950.00	\$1,525.00	\$1,600.00	\$2,000.00
Opening/Closing - Casket	\$1,150.00	\$1,250.00	\$1,200.00	\$1,450.00	\$1,155.00	\$1,360.00	\$1,100.00	\$700.00	\$1,275.00
Additional Charge After-hours/Saturday - Casket	\$1,175.00	\$1,850 (\$600.00 in addition to new standard fee)	\$600.00 in addition to standard fee	\$800.00 in addition to standard fee (2.5 hour min - adult)	\$1,890.00	\$586.00 in addition to standard fee	\$800.00 in addition to standard fee	\$1,200.00	\$550.00 in addition to standard fee
Grave Space - Cremains	\$1,500.00	\$1,800.00	\$2,000.00	\$1,425.00	\$1,470.00	\$580.00/\$981.00 (depends on section)	\$1,525.00	\$1,600.00	\$2,000.00
Opening/Closing - Cremains	\$500.00	\$600.00	\$700.00	\$425.00/\$615.00 (earth burial)	\$600.00	\$573.00	\$530.00	\$350.00	\$650.00
Additional Charge After-hours/Saturday - Cremains	\$750.00	\$1,200 (\$600.00 in addition to new standard fee)	\$600.00 in addition to standard fee	\$480.00 in addition to standard fee (1.5 hour min)	\$900.00	\$586.00 in addition to standard fee	\$800.00 in addition to standard fee	\$750.00	\$550.00 in addition to standard fee
Grave Space - Infant	\$0.00	\$0.00 (2 and under - Resident) \$450.00 (Non-resident)	\$0.00 (2 and under if in district) \$450.00 if out of district	\$460.00	\$525.00	\$408.00	\$300.00	Not listed	Not listed
Open/Closing - Infant	\$250.00	\$350.00	\$0.00 (2 and under if in district) \$400.00 if out of district	\$380.00	\$475.00	\$400.00	\$300.00	Not listed	Not listed
Additional Charge After-hours/Saturday - Infant	\$500.00	\$950.00 (\$600.00 in addition to new standard fee)	\$600.00 in addition to standard fee	\$480.00 (1.5 hour min)	\$945.00	\$586.00	\$800.00	Not listed	Not listed
Columbarium Niche (includes Open & Close) Single / Double	\$1,450.00/ \$2,080.00	\$1,550.00/ \$2,200.00	\$1,700.00/\$2,400.00 (Loveland) \$1,300.00/\$2,000.00 (Lakeside)	\$1,525.00/\$2,500.00	\$1,375.00	\$1,832.00	\$950.00	\$1,500.00	Not listed
Additional Engraving	\$160.00	\$200.00	Not listed	Quoted	\$200.00	Not Listed	Not listed	Not listed	Not listed
Disinterment - Casket	\$2,000.00	\$2,200.00	\$2,500.00	\$2,400.00	\$2,625.00	\$2,219.00	Cost plus \$2,500.00	Not listed	Not listed
Transfer of Deed - Administrative Cost	\$50.00	\$100.00	\$100.00	\$75.00	\$55.00	\$79.00	Not listed	Not listed	Not listed
Hold for Burial Space (Non-refundable)	\$0.00	\$50.00 (6 months)	Not listed	Not listed	\$160.00 (90 days)	Not Listed	Not listed	Not listed	Not listed

Town of Windsor Fee Schedule

CEMETERY FEES			
CODE SECTION	DESCRIPTION	FEE	RES/ORD NUMBER
	Grave Space		
	Resident/Non-Resident	\$1500.00 \$1800.00	Res 2021-91
	Infant 2 years and under - Resident	\$0.00	Res 2006-23
	Infant 2 years and under - Non-Resident	\$450.00	
	Columbarium Niches - Single (Includes Opening/Closing for regular hours, Perpetual Care & Niche Lettering)	\$1450.00 \$1550.00	Res 2021-91
	Columbarium niches - Double (Includes Opening/Closing for regular hours, Perpetual Care & Niche Lettering)	\$2080.00 \$2200.00	Res 2021-91
	Add date of death – Columbarium Niches	\$160.00 \$200.00	
	Perpetual Care – ALL burials	Included	
	Opening and Closing - Regular hours (Monday-Friday 9:00am to 2:00pm) - After hours (Monday-Friday 2:00pm to 4:00pm and Saturdays 9:00am to 12:00pm; there are no burials on Saturday afternoons, Sundays or holidays)		
	Casket – regular hours	\$1150.00 \$1250.00	Res 2021-91
	Casket – after hours (\$600.00 in addition to standard fee)	\$1175.00 \$1850.00	Res 2006-23
	Cremains – regular hours	\$500.00 \$600.00	Res 2021-91
	Cremains – after hours (\$600.00 in addition to standard fee)	\$750.00 \$1200.00	Res 2021-91
	Columbarium – after hours	\$600.00	
	Infant – regular hours	\$250.00 \$350.00	Res 2006-23
	Infant – after hours (\$600.00 in addition to standard fee)	\$500.00 \$950.00	Res 2006-23
	Disinterment		
	Casket	\$2000.00 \$2200.00	Res 2021-91
	Cremains	\$800.00	Res 2021-91
	Infant	\$500.00	Res 2006-23
	Columbarium Niches	\$500.00	Res 2006-23
	Transfer Deed (Administrative Fee)	\$50.00 \$100.00	Res 1994-04
	Foundation Setting	\$0.00	Res 2006-23
	Hold for Burial Space – 6 months (Non-refundable)	\$50.00	



FUTURE TOWN BOARD MEETINGS

December 4, 2023 5:30 p.m.	Town Board, Planning Commission, Plan Advisory Committee Joint Work Session – Location: CRC Comprehensive Plan Update
December 11, 2023 5:30 p.m.	Town Board Work Session Board/Manager/Attorney Monthly Meeting Hauler Licensing Discussion Short Term Rental Follow-Up Discussion Court Update – Meet Judge Ablao and Prosecutor Amy Penfold
December 11, 2023 7:00 p.m.	Town Board Regular Meeting
December 18, 2023	Town Board/Manager/Attorney Annual Dinner
December 25, 2023	Canceled – Christmas Holiday

Future Work Session Topics

- DDA Entertainment District
- Telecom Code (Pending FCC Rules)
- Weld RE-4 School Land Dedication/Cash in lieu of Land Update
- Smart Meter Project (Brian)