



CITY COUNCIL WORK SESSION
Monday, May 2, 2022 10:00 AM
City Council Chambers, Elks Civic Building - 107 S. Cascade Ave.

Public participation for this meeting will be in person in the City Council Chambers, and the meeting can be viewed via livestream at <https://www.cityofmontrose.org/759/Live-Meetings-Viewer>.

Hearing assistance devices are available for public use. Please let us know if you need accommodation. The City also offers interpretation for Spanish speakers. In order to allow time to book this resource, please email planningmail@ci.montrose.co.us at least three days before the meeting.

1) DISCUSSION ITEMS

- A) Moving Montrose Forward 2022 Contracted Street Maintenance Project (15 minutes)
Staff: Civil Engineer II Ryan Cushenan 2-6
- B) Sales Tax Exemption on Plastic Bag Fee (15 minutes)
Staff: Assistant City Attorney Chris Dowsey 7-23
- C) Proposed New Planning Commission Public Notice Sign (15 minutes)
Staff: Deputy City Manager Ann Morgenthaler 24-25

2) GENERAL CITY COUNCIL DISCUSSION

3) STAFF COMMENTS

UPCOMING TOPICS

- Unified Development Code Project - May 16
- Liquor license transfer application for Kinikin Processing - May 17
- Youth City Council Report to City Council - May 17
- First Quarter Budget Review - May 17
- 6700 DeJulio Addition Annexation Hearing - June 7

**Please note that the times listed are estimates only. Actual times may vary depending upon discussion and public comment received.*



SESIÓN DE TRABAJO DEL CONSEJO DE LA CIUDAD

Lunes, mayo 2, 2022 10:00 AM

Cámaras del Consejo de la Ciudad, Elks Civic Building - 107 S. Cascade Ave.

La participación pública para esta junta será en persona en las Cámaras del Consejo de la Ciudad, y la junta puede ser vista en vivo en: <https://www.cityofmontrose.org/759/Live-Meetings-Viewer>.

Hay asistencia de aparatos auditivos disponibles para el uso público. Por favor déjenos saber si usted necesita esta adaptación. La ciudad también ofrece interpretación para hispanohablantes. Para poder reservar esta asistencia, por favor envíe un correo electrónico a planningmail@ci.montrose.co.us por lo menos tres días antes de la junta.

1) PUNTOS DE DISCUSIÓN

- A) Proyecto de mantenimiento de calle contratado para Moving Montrose Forward (15 minutos)
Personal: Ingeniero Civil II Ryan Cushenan
- B) Exención del impuesto sobre las ventas en la tarifa de bolsas de plástico (15 minutos)
Personal: Asistente del Abogado de la Ciudad Chris Dowsey
- C) Propuesta de nueva señal de aviso público de la Comisión de Planificación (15 minutos)
Personal: Subgerente de la ciudad Ann Morgenthaler

2) DISCUSIÓN GENERAL DEL CONSEJO DE LA CIUDAD

3) COMENTARIOS DEL PERSONAL

PRÓXIMOS TEMAS

- Proyecto de Desarrollo Unificado del Código - 16 de mayo
- Solicitud de Transferencia de Licencia de Licor para Kinikin Processing - Mayo 17
- Informe del Concejo Municipal de la Juventud al Concejo Municipal - 17 de mayo
- Revisión del Presupuesto del Primer Trimestre - 17 de mayo
- Audiencia de Anexión de la Adición 6700 DeJulio - 7 de junio

**Por favor note que los tiempos son solamente estimaciones. Los tiempos actuales pueden variar dependiendo de la discusión y los comentarios públicos que se reciben.*

MEMORANDUM



TO: Honorable Mayor and Members of the City Council
FROM: Scott Murphy, *City Engineer*
Ryan Cushenan, *Civil Engineer II*
DATE: April 24, 2022
RE: Moving Montrose Forward 2022 Street Maintenance Contract Award
CC: William Bell, Shani Wittenberg

Action

Consider the award of a construction contract to Mountain Valley Contracting in the amount of \$1,430,000 for completion of the Moving Montrose Forward 2022 Contracted Street Maintenance Project.

Background

Starting in 2018, the City of Montrose developed the *Moving Montrose Forward* (MoveMo) initiative which placed a renewed focus on street maintenance, reducing traffic congestion, and improving pedestrian and vehicular mobility throughout the community. As part of this effort, each year the City hires contractors to perform some of the larger-scale and specialized street maintenance construction. This contracted street maintenance work is in addition to typical routine maintenance activities performed by the City's streets department.

The City's street maintenance and capital plan is available on the City's MoveMo webpage and at <https://tinyurl.com/COMStreetPlan>. The street maintenance plan identifies funding needs to sustainably maintain an acceptable pavement condition throughout the City and how available funds should be allocated between the various types of maintenance activities (e.g., surface treatments, mill and overlays, rebuild of failed roadways, etc). Allocation of these funds is geared towards the creation of a comprehensive street-maintenance program focused on striking a balance between maintenance of the better-condition roadways (keeping the "good roads good" and at a lower cost) and eventually restoring those which have experienced failure and are more costly to repair. It should be noted that asset management software and modeling are used to help prioritize appropriate maintenance treatments for the City's roadways and best utilize limited resources.

The City budgeted \$3.26M for this year's MoveMo contracted street maintenance efforts. Approximately 50% of this street maintenance work is focused on surface treatments consisting of slurry and cape seals with a contract for that work awarded on April 19, 2022. With one exception (see below), the remainder of these funds are being allocated to street overlays and rebuilds under the contract being recommended herein.

Areas to receive asphalt overlays or street rebuilds under this contract are shown in the attached figure. It should be noted that the following two streets were planned to be included in this year's work but have since been removed from the project scope of work for reasons summarized below:

- **Overlay of Bridges Drive and East Oak Grove East of Bear Lake Drive.** These reaches were planned to receive an asphalt overlay to add structure to the roadway similar to that done on Pavilion Drive in 2019. The primary driver for the overlay was insufficient pavement thickness in the original roadway, damage due to overwatering of decorative medians, and preparation of

this reach for the additional traffic it would see once the extension of East Oak Grove between Bridges Drive and 6700 Road is completed. This element of work is expected to cost approximately \$650k and will be deferred to a future MoveMo Street Maintenance Project due to budget limitations in this year's project.

- **Rebuild of South 3rd Street from Townsend to Cascade Avenues.** The 2022 MoveMo budget included \$400k for the rebuild of this reach of South 3rd where running between the Montrose Library and CMU's Cascade Hall. Since originally establishing this budget, there have been new developments in the area such as the City's purchase of 402 South 2nd, the likely expansion of CMU's quad, and a potential remodel/update of Cascade Hall by CMU. In order to ensure the project on South 3rd is complementary to these efforts, City staff are recommending that the improvements and funding for this reach of roadway be deferred to allow the City time to work with CMU, the public, and other stakeholder groups on a comprehensive design solution for the area. To help give a feel for some of the ideas that have been brainstormed at this stage, a concept drawing for a potential quad expansion into South 3rd Street is included as an attachment to this memo. This concept was prepared by the assistant public works manager Jackie Bubenik.

Project Bidding

Street maintenance project plans were prepared in-house by the City's engineering department and were put out to bid on April 1, 2022. Bids were publically received through video conference on April 21, 2022 and are summarized in Table 1 below. It should be noted that these bid totals include a 10% contingency.

TABLE 1		
Summary of Bid Results – Surface Treatments		
Contractor	Location	Bid Total
Mountain Valley Contracting	Grand Junction, CO	\$1,513,434.75
United Companies	Montrose, CO	\$1,839,666.62
Skip Huston Construction	Montrose, CO	\$1,894,072.41

The City has recent positive experience working Mountain Valley Contracting on numerous capital projects. The City's local preference policy would not change the outcome of bidding in this case.

The totals presented in the table were for the project as-bid. Due to budget limitations, City staff are recommending that the 10% project contingency (and scope if necessary¹) be reduced in order to stay within the \$1.43M of available budget.

Project Schedule and Traffic Control

With the exception of work around Pomona Elementary School which will be completed before school returns to session in the fall, the project will start mid-Summer and extend through the end of October.

¹ The bid form and contract for this project establish unit rates for all work elements (e.g., cost per ton of asphalt, cost per square yard of milling, etc) thus allowing the project to expand or contract if necessary to stay within the established budget.

Contract Award Consideration
MoveMo 2022 Street Maintenance
April 24, 2022

The nature of the project will require that roadways be closed to through traffic during the work. Access to local businesses and residences will still be available during these closures.

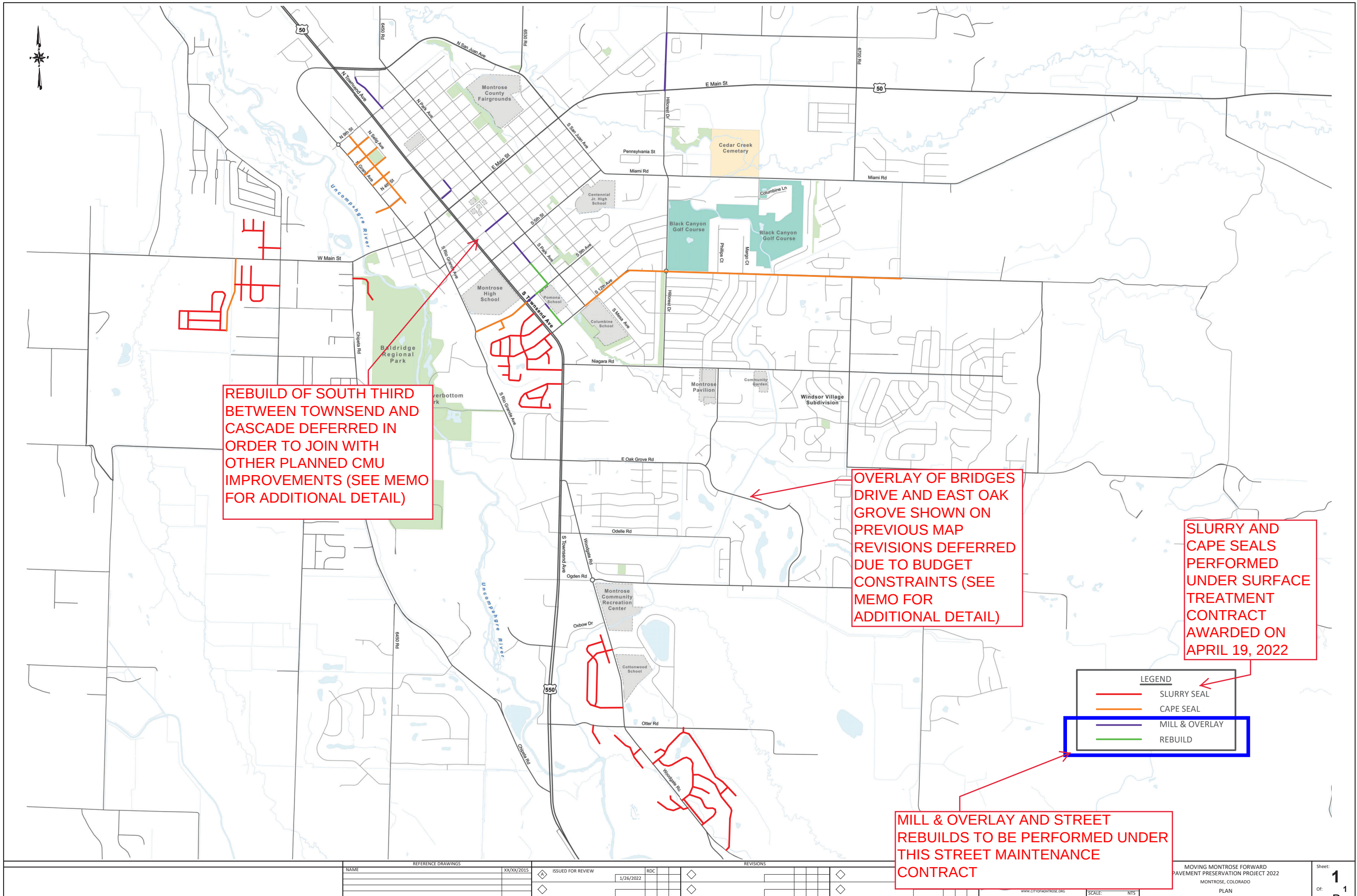
Contract Administration and Project Financials

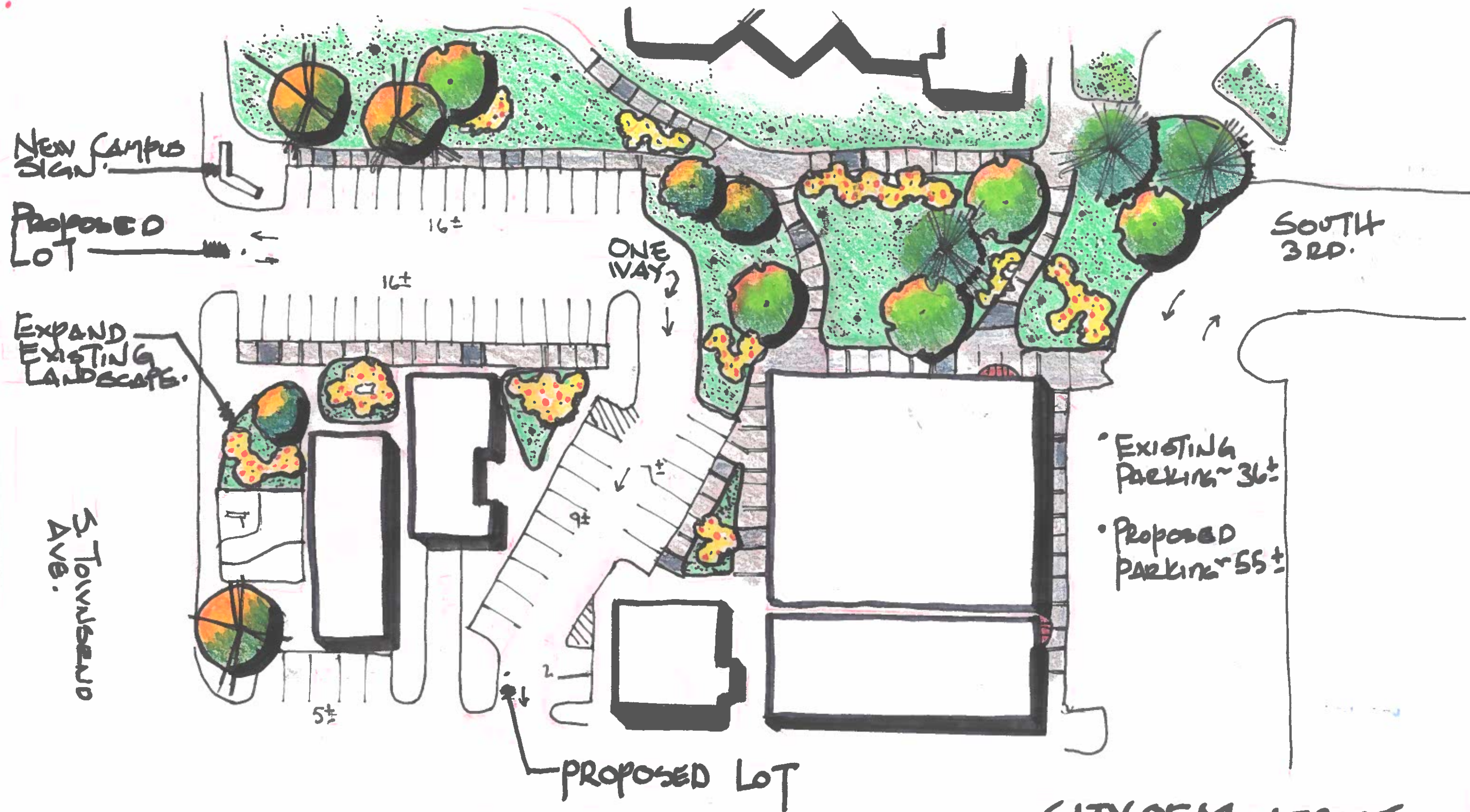
Contract administration, project management, and construction inspection will be performed by the City of Montrose engineering department.

The total budget for contracted street maintenance in 2022 is \$3.26M; the amount available for this street maintenance contract is summarized as follows:

Total MoveMo Contracted Street Maintenance Budget:	\$3,260,000
Less MoveMo Surface Treatment Contract (Awarded 4/19/22):	- \$1,428,079
Less South 3 rd Cascade to Townsend Deferral:	<u>- \$400,000</u>
TOTAL AVAILABLE FOR THIS CONTRACT (ROUNDED)	\$1,430,000

It should be noted that the budgets presented above are only for the contracted street maintenance project; in-house street maintenance performed by public works crews is included in a separate budget.





CITY OF MONTROSE
CMU CONCEPT PLAN

2.24.22



SCALE: *1"=30'



CITY OF MONTROSE

MEMO

TO: Honorable Mayor and Members of City Council
 FROM: Chris Dowsey, Assistant City Attorney
 DATE: 05/02/2022
 RE: Sales Tax Exemption on Plastic Bag Fee

Action

Add the “carryout bag fee” that will be implemented by the State of Colorado through HB21-1162 to the list of sales tax exemptions.

Background

Generally, this a ban on the use of plastic bags for certain stores, while placing a fee on single use, non-reusable bags from the stores affected by the Bill. This extends to one-time use paper and plastic bags. Additionally, polystyrene food containers will be banned as well, the fee will not be applicable to these containers. The onus is on the municipalities to implement, enforce, and administer these fees.

Beginning January 1, 2023, there will be a minimum of a ten cent fee (each municipality may raise the fee associated per bag with a minimum of ten cents) per single use bag given to a consumer at the affected stores. This includes plastic and recycled paper bags. The fee will be split between the business (40%) charging and collecting the fee and the municipality (60%).

Stores subject to this fee must provide on the customer’s receipt, the number of bags provided as part of the transaction. Stores must conspicuously display a sign alerting customers about the carryout bag fee. Stores may not refund any portion of money collected as part of the carryout bag fee collected from customers.

This effects any establishment at which carryout bags are traditionally provided to customers; inclusive of restaurants, groceries, dry cleaner, etc. There is a “small store”

exemption; a “small store” is defined as “a store that operates solely in Colorado, has three or fewer locations in the state, and is not part of a franchise, corporation, or partnership that has physical locations outside of Colorado.” Additionally, if the consumer is in Federal or State food assistance, they are not subject to the ten cent fee.

We are able to establish penalties

Important dates:

January 1, 2023: fee goes into effect.

January 1, 2024: retail stores will no longer be allowed to purchase new plastic bags and may only use what they have in inventory for the next six months; polystyrene food containers may no longer be purchased and businesses may only use what they have in inventory until depleted.

June 1, 2024: retail stores may no longer use plastic bags. Restaurants may continue using plastic bags after this date.

April 1, 2024: remittance begins, the remittance is due quarterly.

July 1, 2024: local governments may enact, implement, or enforce any ordinance, resolution, or rule provision that is as, or more, stringent than the State’s laws.

Sec. 5-15-7. Exemption from sales tax.

There shall be exempt from the sales tax under the provisions of this Chapter, the following:

- (A) All sales to the United States Government, its states, their departments and institutions, and the political subdivisions thereof (including the City) in their governmental capacities only.
- (B) All sales made to religious and charitable corporations for use in the conduct of their regular religious or charitable functions and activities.
- (C) All sales which the City is prohibited from taxing under the Constitutions or laws of the United States or the State of Colorado or the Charter or ordinances of the City.
- (D) All sales of cigarettes and tobacco products.
- (E) All sales and purchases of rooms or accommodations under the provisions of Section 5-15-4(A)6 to any occupant who is a permanent resident of an apartment hotel, lodging house, motor hotel, guest house, guest ranch, mobile home, auto camp, trailer court or park, and who enters into or has entered into a written agreement for occupancy for a room or rooms or accommodations for a period of at least 30 consecutive days during the calendar year or preceding year.
- (F) All sales of motor fuel upon which there has accrued or has been paid the motor fuel tax prescribed by the Colorado Motor Fuel Tax of 1933 and amendments thereto.
- (G) Sales to and purchases of tangible personal property by a person engaged in the business of manufacturing, compounding for sale, profit or use, any Article, substance, commodity, which tangible personal property enters into the processing of or become an ingredient or component part of the product or service which is manufactured, compounded or furnished and the container, label or the furnished shipping case thereof, shall be deemed to be wholesale sales and shall be exempt from taxation under this Chapter.
- (H) Sales and purchases of electricity, coal, fuel oil, gas or coke for use in processing, manufacturing, mining, refining, irrigation, building construction, telecommunication services, street and railroad transportation services and all industrial uses, the newsprint and printer's ink for use by publishers of newspapers and commercial printers shall be deemed to be wholesale sales and shall be exempt from taxation under this Chapter.
- (I) All sales and purchases of the following for use on farms or ranches for farming or ranching operations qualified by the City's Standard Municipal Home Rule Affidavit of Exempt Sale form:
 - (1) Feed for livestock, fish or poultry.
 - (2) Salt, seed, plants, orchard trees.
 - (3) Fertilizer, insecticides, herbicides, and chemicals or compounds.
 - (4) Twine, bailing wire, bags, boxes, other containers.
 - (5) Barbed wire and other fencing materials and posts; irrigation pipe and fixtures; grain bins; stock watering, feeding and handling equipment.
 - (6) Livestock, and poultry.
- (J) All sales and purchases of farm equipment, and parts for farm equipment, as defined under this Chapter.
- (K) The entire purchase or sale price of motor vehicles bearing a Vehicle Identification Number (VIN) and which are required to be registered under the Colorado Motor Vehicle Laws, whether new or used

under the following conditions, with the exception of 50 percent the purchase or sales price of a manufactured home subject to a building permit fees collected under Subsection (N) of this Section.

- (1) The purchaser, if a natural person, is not a resident of the City; and
 - (2) The vehicles or manufactured home is to be registered under an address outside of the City and will be primarily housed, located or occupied at such address or other place outside the City.
- (L) Sales of tangible personal property shall be exempted from the operation of this Chapter if both the following conditions exist:
- (1) The sales are to those who are residents or doing business outside the City; and
 - (2) The articles purchased are to be delivered to the purchaser outside the City by common carrier or by the conveyance of the seller or by mail.
- (M) All sales and purchases of medical supplies. Drugs dispensed in accordance with a prescription; insulin in all its forms dispensed pursuant to the direction of a licensed physician; glucose usable for treatment of insulin reactions; urine- and blood-testing kits and materials; insulin measuring and injecting devices, including hypodermic syringes, and needles; prosthetic devices; wheelchairs and hospital beds; drugs or materials when furnished by a doctor as part of professional services provided to a patient; and corrective eyeglasses, contact lenses, or hearing aids.
- (N) Fifty percent of the initial purchase price of any buildings or structures.
- (O) The entire purchase price in any subsequent sale of any buildings or structures severed from real estate.
- (P) The sale of construction materials. If such materials are delivered to the worksite and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the City evidencing that a local use tax has been paid.
- (Q) The sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule municipality equal to or in excess of the percent set forth in Section 5-15-4(A) as the City's sales and use tax rate. A credit shall be granted against the City's sales tax with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule municipality. The amount of the credit shall not exceed the City's sales tax rate.
- (R) All sales and purchases of newspapers, whether in print or digital form.
- (S) Recycled paper carryout bags or single-use plastic carryout bags subject to the ten cent Carryout Bag Fee imposed upon businesses by C.R.S. 25-17-505.

(Code 2012, § 5-15-7; Ord. No. 2432 , § 5-15-7, 9-19-2017; Ord. No. 2473 , § 1(5-15-7), 5-7-2019)

Sec. 5-15-2. Words and phrases defined.

The following words, terms and phrases, when used in this Chapter, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

Agricultural producer means a person regularly engaged in the business of using land for the production of commercial crops or commercial livestock. The term "agricultural producer" includes farmers, market gardeners, commercial fruit growers, livestock breeders, dairymen, poultrymen, and other persons similarly engaged, but does not include a person who breeds or markets animals, birds, or fish for domestic pets nor a person who cultivates, grows, or harvests plants or plant products exclusively for that person's own consumption or casual sale.

Aircraft means a device that is used or intended to be used for flight in the air.

Aircraft part means any tangible personal property that is intended to be permanently affixed or attached as a component part of an aircraft.

Aircraft simulator means a flight simulator training device (FSTD) as defined in Part I of title 14 of the Code of Federal Regulations that is qualified in accordance with Part 60 of title 14 of the Code of Federal Regulations for use in a Federal Aviation Administration Approved Flight Training Program.

Aircraft simulator part means any tangible personal property that is originally designed and intended to be permanently affixed or attached as a component part of an aircraft, and which will also function when it is permanently affixed or attached as a component part of an aircraft simulator.

Airline company means any operator who engages in the carriage by aircraft of persons or property as a common carrier for compensation or hire, or the carriage of mail, or any aircraft operator who operates regularly between two or more points and publishes a flight schedule. Airline company shall not include operators whose aircraft are all certified for a gross takeoff weight of 12,500 pounds or less and who do not engage in scheduled service or mail carriage service.

Auction means any sale where tangible personal property is sold by an auctioneer who is either the agent for the owner of such property or is in fact the owner thereof.

Automotive vehicle means any vehicle or device in, upon, or by which any person or property is or may be transported or drawn upon a public highway, or any device used or designed for aviation or flight in the air. The term "automotive vehicle" includes, but is not limited to, motor vehicles, trailers, semi-trailers, or mobile homes. Automotive vehicle shall not include devices moved by human power or used exclusively upon stationary rails or tracks.

Business means all activities engaged in or caused to be engaged in with the object of gain, benefit, or advantage, direct or indirect.

Candy means a preparation of sugar, honey, or other natural or artificial sweeteners in combination with chocolate, fruit, nuts, or other ingredients or flavorings in the form of bars, drops, or pieces. Candy does not include any preparation containing flour, products that require refrigeration or marijuana infused products.

Carrier access services means the services furnished by a local exchange company to its customers who provide telecommunications services which allow them to provide such telecommunications services.

Carryout bag means a bag that is furnished to a customer at a store or retail food establishment at the point of sale for use by the customer to transport or carry purchased items. Carryout bag does not include:

- (1) A bag made of paper when the paper has a basis weight of thirty pounds or less;
- (2) A bag that a pharmacy provides a customer purchasing prescription medication;
- (3) A bag that a customer uses inside a store to:

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- a. Package loose or bulk items, such as fruits, vegetable, nuts, grains, candy, or greeting cards; nails, bolts, screws, or other small hardware items; live insects, fish, crustaceans, mollusks, or other small species; and bulk seed, bulk livestock feed, or bulk pet feed;
 - b. Contain or wrap frozen foods, meat, seafood, fish, flowers, potted plants, or other items that, if they were to come in contact with other items, could dampen or contaminate the other items;
or
 - c. Contain unwrapped prepared foods or bakery goods; or

(4) A laundry, dry cleaning, or garment bag.

Charitable organization means any entity which:

- (1) Has been certified as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code; and
- (2) Is an organization which exclusively, and in a manner consistent with existing laws and for the benefit of an indefinite number of persons or animals, freely and voluntarily ministers to the physical, mental, or spiritual needs of persons or animals, and thereby lessens the burden of government.

City or town means the municipality of the City of Montrose.

Coin means monetized bullion or other forms of money manufactured from gold, silver, platinum, palladium or other such metals now, in the future or heretofore designated as a medium of exchange under the laws of this state, the United States or any foreign nation.

Coin-operated device means any device operated by coins or currency or any substitute therefor.

Collection costs shall include, but is not limited to, all costs of audit, assessment, bank fees, hearings, execution, lien filing, distraint, litigation, locksmith fees, auction fees and costs, prosecution and attorney fees.

Commercial packaging materials means containers, labels, and/or cases, that become part of the finished product to the purchaser, used by or sold to a person engaged in manufacturing, compounding, wholesaling, jobbing, retailing, packaging, distributing or bottling for sale, profit or use, and is not returnable to said person for reuse. The term "commercial packaging materials" does not include commercial shipping materials.

Commercial shipping materials means materials that do not become part of the finished product to the purchaser which are used exclusively in the shipping process. The term "commercial shipping materials" include but are not limited to, containers, labels, pallets, banding material and fasteners, shipping cases, shrink wrap, bubble wrap or other forms of binding, padding or protection.

Community organization means a nonprofit entity organized and operated exclusively for the promotion of social welfare, primarily engaged in promoting the common good and general welfare of the community, so long as:

- (1) No part of the net earnings of which inures to the benefit of any private shareholder or individual;
- (2) No substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation; and
- (3) Which does not participate in, or intervene in, including the publishing or distributing of statements, any political campaign on behalf of any candidate for public office.

Construction equipment means any equipment, including mobile machinery and mobile equipment, which is used to erect, install, alter, demolish, repair, remodel, or otherwise make improvements to any real property, building, structure or infrastructure.

Construction materials means tangible personal property which, when combined with other tangible personal property, loses its identity to become an integral and inseparable part of a structure or project including

public and private improvements. The term "construction materials" includes, but is not limited to, such things as, asphalt, bricks, builders' hardware, caulking material, cement, concrete, conduit, electric wiring and connections, fireplace inserts, electrical heating and cooling equipment, flooring, glass, gravel, insulation, lath, lead, lime, lumber, macadam, millwork, mortar, oil, paint, piping, pipe valves and pipe fittings, plaster, plumbing fixtures, putty, reinforcing mesh, road base, roofing, sand, sanitary sewer pipe, sheet metal, site lighting, steel, stone, stucco, tile, trees, shrubs and other landscaping materials, wall board, wall coping, wallpaper, weather stripping, wire netting and screen, water mains and meters, and wood preserver. The above materials, when used for forms or other items which do not remain as an integral and inseparable part of a completed structure or project, are not construction materials.

Consumer means any person in the City who purchases, uses, stores, distributes or otherwise consumes tangible personal property or taxable services, purchased from sources inside or outside the City.

Contract auditor means a duly authorized agent designated by the taxing authority and qualified to conduct tax audits on behalf of and pursuant to an agreement with the municipality.

Contractor means any person who shall build, construct, reconstruct, alter, expand, modify, or improve any building, dwelling, structure, infrastructure, or other improvement to real property for another party pursuant to an agreement. For the purposes of this definition, the term "contractor" also includes subcontractor.

Cover charge means a charge paid to a club or similar entertainment establishment which may or may not entitle the patron paying such charge to receive tangible personal property, such as food and/or beverages.

Data processing equipment means any equipment or system of equipment used in the storage, manipulation, management, display, reception or transmission of information.

Digital product means an electronic product, including, but not limited to, the following:

Digital audio works means works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones. For the purposes of the definition of the term "digital audio works," the term "ringtones" means digitized sound files that are downloaded onto a device and that may be used to alert the customer with respect to a communication.

Digital audio-visual works means a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

Digital books means works that are generally recognized in the ordinary and usual sense as books.

Digital images means works that include, but are not limited to, the following that are generally recognized in the ordinary and usual sense as photographs, logos, cartoons, or drawings.

Distribution means the act of distributing any article of tangible personal property for use or consumption, which may include, but not be limited to, the distribution of advertising gifts, shopper's guides, catalogs, directories, or other property given as prizes, premiums, or for goodwill or in conjunction with the sales of other commodities or services.

Dual residency means those situations, including, but not limited to, where a person maintains a residence, place of business or business presence, both within and outside the City. A person shall be deemed to have established a legitimate residence, place of business or business presence outside of the City for the purposes of dual residency if the person has a physical structure owned, leased or rented by such person which is designated by street number or road location outside of the City, has within it a telephone in the name of such person and conducts business operations on a regular basis at such location in a manner that includes the type of business activities for which the business (person), as defined in this Code, is organized.

Dwelling unit means a building or any portion of a building designed for occupancy as complete, independent living quarters for one or more persons, having direct access from the outside of the building or through a common hall and having living, sleeping, kitchen and sanitary facilities for the exclusive use of the occupants.

Economic nexus means the connection between the City and a person not having a physical nexus in the State of Colorado, which connection is established when the person or marketplace facilitator makes retail sales into the City, and: (1) In the previous calendar year, the person, which includes a marketplace facilitator, has made retail sales into the state exceeding the amount specified in C.R.S. § 39-26-102(3)(c), as amended; or (2) In the current calendar year, 90 days has passed following the month in which the person, which includes a marketplace facilitator, has made retail sales into the state exceeding the amount specified in C.R.S. § 39-26-102(3)(c), as amended.

This definition does not apply to any person who is doing business in this state but otherwise applies to any other person.

Engaged in business in the City means performing or providing services or selling, leasing, renting, delivering or installing tangible personal property, products, or services for storage, use or consumption, within the City. Engaged in business in the City includes, but is not limited to, any one of the following activities by a person:

- (1) Directly, indirectly, or by a subsidiary maintains a building, store, office, salesroom, warehouse, or other place of business within the taxing jurisdiction;
- (2) Sends one or more employees, agents or commissioned sales persons into the taxing jurisdiction to solicit business or to install, assemble, repair, service, or assist in the use of its products, or for demonstration or other reasons;
- (3) Maintains one or more employees, agents or commissioned sales persons on duty at a location within the taxing jurisdiction;
- (4) Owns, leases, rents or otherwise exercises control over real or personal property within the taxing jurisdiction;
- (5) Retailor or vendor in the state of Colorado that makes more than one delivery into the taxing jurisdiction within a 12-month period; or
- (6) Makes retail sales sufficient to meet the definitional requirements of economic nexus as set forth in 5-15-2.

Factory built housing means a manufactured home or modular home.

Farm closeout sale means full and final disposition of all tangible personal property previously used by a farmer or rancher in farming or ranching operations which are being abandoned.

Farm equipment means any farm tractor, as defined in C.R.S. § 42-1-102(33), any implement of husbandry, as defined in C.R.S. § 42-1-102(44), and irrigation equipment having a per unit purchase price of at least \$1,000.00. The term "farm equipment" also includes, regardless of purchase price, attachments and bailing wire, binders twine and surface wrap used primarily and directly in any farm operation. The term "farm equipment" also includes, regardless of purchase price, parts that are used in the repair or maintenance of the farm equipment described in this definition, all shipping pallets, crates, or aids paid for by a farm operation, and aircraft designed or adapted to undertake agricultural applications. Farm equipment also includes, regardless of purchase price, dairy equipment. Except for shipping pallets, crates or aids used in the transfer or shipping of agricultural products, the term "farm equipment" does not include:

- (1) Vehicles subject to the registration requirements of C.R.S. § 42-3-103, regardless of the purpose for which such vehicles are used;
- (2) Machinery, equipment, materials, and supplies used in a manner that is incidental to a farm operation;
- (3) Maintenance and janitorial equipment and supplies; and

-
- (4) Tangible personal property used in any activity other than farming, such as office equipment and supplies and equipment and supplies used in the sale or distribution of farm products, research, or transportation.

Farm operation means the production of any of the following products for profit, including, but not limited to, a business that hires out to produce or harvest such products:

- (1) Agricultural, viticultural, fruit, and vegetable products;
- (2) Livestock;
- (3) Milk;
- (4) Honey; and
- (5) Poultry and eggs.

Finance Director means the Finance Director of the City or such other person designated by the municipality; including such person's designee.

Garage sale means sales of tangible personal property, except automotive vehicles, occurring at the residence of the seller, where the property to be sold was originally purchased for use by members of the household where such sale is being conducted. The term "garage sale" includes, but is not limited to, yard sales, estate sales, and block sales.

Gross sales means the total amount received in money, credit, property or other consideration valued in money for all sales, leases, or rentals of tangible personal property or services.

Internet access services means services that provide or enable computer access by multiple users to the Internet, but shall not include that portion of packaged or bundled services providing phone or television cable services when the package or bundle includes the sale of internet access services.

Internet subscription service means software programs, systems, data and applications available online through rental, lease or subscription, that provide information and services, including, but not limited to, data linking, data research, data analysis, data filtering or record compiling.

License means a City of Montrose sales and/or use tax license.

Linen services means services involving the provision and cleaning of linens, including, but not limited to, rags, uniforms, coveralls and diapers.

Lodging services means the furnishing of any rooms or accommodations by any person, partnership, association, corporation, estate, representative capacity or any other combination of individuals by whatever name known to a person who, for consideration possesses or has the right to use or possess any room, including, but not limited to, a hotel, inn, bed and breakfast, apartment, lodginghouse, short-term rental, motor hotel, guesthouse, guest ranch, trailer coach, mobile home, auto camp, trailer court and park, any portion of a dwelling unit or other area which accommodates a guest, or similar establishment, for a period of less than 30 days under any rental agreement, concession, permit, right of access, license to use, or other agreement.

Machinery means any apparatus consisting of interrelated parts used to produce an article of tangible personal property. The term "machinery" includes both the basic unit and any adjunct or attachment necessary for the basic unit to accomplish its intended function.

Manufactured home means any preconstructed building unit or combination of preconstructed building units, without motive power, where such units are manufactured in a factory or at a location other than the residential site of the completed home, which is designed and commonly used for occupancy by persons for residential purposes, in either temporary or permanent locations, and which unit or units are not licensed as a vehicle.

Manufacturing means the operation or performance of an integrated series of operations which places a product, article, substance, commodity, or other tangible personal property in a form, composition or character different from that in which it was acquired whether for sale or for use by a manufacturer. The change in form, composition or character must result in a different product having a distinctive name, character or use from the raw or prepared materials.

Marketplace means a physical or electronic forum, including, but not limited to, a store, a booth, an internet website, a catalog, or a dedicated sales software application, where tangible personal property, taxable products, or taxable services are offered for sale.

Marketplace facilitator means a person who:

- (1) Contracts with a marketplace seller or multichannel seller to facilitate for consideration, regardless of whether or not the consideration is deducted as fees from the transaction, the sale of the marketplace seller's tangible personal property, products, or services through the person's marketplace;
- (2) Engages directly or indirectly, through one or more affiliated persons, in transmitting or otherwise communicating the offer or acceptance between a purchaser and the marketplace seller or multichannel seller; and
- (3) Either directly or indirectly, through agreements or arrangements with third parties, collects payment from the purchaser on behalf of the seller.

"Marketplace facilitator" does not include a person that exclusively provides internet advertising services or lists products for sale, and that does not otherwise meet this definition.

Marketplace seller means a person, regardless of whether or not the person is engaged in business in the City, which has an agreement with a marketplace facilitator and offers for sale tangible personal property, products, or services through a marketplace owned, operated, or controlled by a marketplace facilitator.

Medical marijuana means marijuana acquired, possessed, cultivated, manufactured, delivered, transported, supplied, sold, or dispensed to a person who qualifies as a patient with a debilitating medical condition under Article XVIII, Section 14, of the State Constitution, and which person holds a valid registry identification card issued by the State of Colorado pursuant to Colorado Constitution, Article XVIII, Section 14.

Mobile machinery and self-propelled construction equipment means those vehicles, self-propelled or otherwise, which are not designed primarily for the transportation of persons or cargo over the public highways, and those motor vehicles which may have originally been designed for the transportation of persons or cargo over the public highways, and those motor vehicles which may have originally been designed for the transportation of persons or cargo but which have been redesigned or modified by the mounting thereon of special equipment or machinery, and which may be only incidentally-operated or moved over the public highways. The term "mobile machinery and self-propelled construction equipment" includes, but is not limited to, wheeled vehicles commonly used in the construction, maintenance, and repair of roadways, the drilling of wells, and the digging of ditches.

Modular home means any structure that consists of multiple Sections fabricated, formed or assembled in manufacturing facilities for installation and assembly at the building site, and is constructed according to the building codes adopted by the state division of housing, created in C.R.S. § 24-32-706, and is designed to be installed on a permanent foundation.

Motor fuel means gasoline, casing head or natural gasoline, benzol, benzene and naphtha, gasohol and any other liquid prepared, advertised, offered for sale, sold for use or used or commercially usable in internal combustion engines for the generation of power for the propulsion of motor vehicles upon the public highways. The term "motor fuel" does not include fuel used for the propulsion or drawing of aircraft or railroad cars or railroad locomotives.

Multichannel seller means a retailer that offers for sale tangible personal property, commodities, or services through a marketplace owned, operated, or controlled by a marketplace facilitator, and through other means.

Newspaper means a publication, printed on newsprint, intended for general circulation, and published regularly at short intervals, containing information and editorials on current events and news of general interest. The term "newspaper" does not include: magazines, trade publications or journals, credit bulletins, advertising inserts, circulars, directories, maps, racing programs, reprints, newspaper clipping and mailing services or listings, publications that include an updating or revision service, or books or pocket editions of books.

Online garage sales means sales of tangible personal property, except automotive vehicles, occurring online, where the property to be sold was originally purchased for use by the seller or members of the seller's household.

Parent means a parent of a student.

Person means any individual, firm, partnership, joint venture, corporation, limited liability company, estate or trust, receiver, trustee, assignee, lessee or any person acting in a fiduciary or representative capacity, whether appointed by court or otherwise, or any group or combination acting as a unit.

Photovoltaic system means a power system designed to supply usable solar power by means of photovoltaics, a method of converting solar energy into direct current electricity using semiconducting materials that create voltage or electric current in a material upon exposure to light. It consists of an arrangement of several components, including solar panels to absorb and convert sunlight into electricity, a solar inverter to change the electric current from DC to AC, as well as mounting, cabling, metering systems and other electrical accessories to set up a working system.

Precious metal bullion means any precious metal, including, but not limited to, gold, silver, platinum, and palladium, that has been put through a process of refining and is in such a state or condition that its value depends upon its precious metal content and not its form.

Prepress preparation material means all materials used by those in the printing industry, including, but not limited to, airbrush color photos, color keys, dies, engravings, light-sensitive film, light-sensitive paper, masking materials, Mylar, plates, proofing materials, tape, transparencies, and Veloxes, which are used by printers in the preparation of customer specific layouts or in plates used to fill customers' printing orders, which are eventually sold to a customer, either in their original purchase form or in an altered form, and for which a sales or use tax is demonstrably collected from the printer's customer, if applicable, either separately from the printed materials or as part of the inclusive price therefor. Materials sold to a printer which are used by the printer for the printer's own purposes, and are not sold, either directly or in an altered form, to a customer, are not included within this definition.

Preprinted newspaper supplements shall mean inserts, attachments or supplements circulated in newspapers that:

- (1) Are primarily devoted to advertising; and
- (2) The distribution, insertion, or attachment of which is commonly paid for by the advertiser.

Prescription drugs for animals means a drug which, prior to being dispensed or delivered, is required by the Federal Food, Drug, and Cosmetic Act, 21 USC 301 et seq., as amended, to state at a minimum the symbol "Rx Only," and is dispensed in accordance with any order in writing, dated and signed by a licensed veterinarian specifying the animal for which the medicine or drug is offered and directions, if any, to be placed on the label.

Prescription drugs for humans means a drug which, prior to being dispensed or delivered, is required by the federal Food, Drug, and Cosmetic Act, 21 USC 301 et seq., as amended, to state at a minimum the symbol "Rx Only," and is dispensed in accordance with any written or electronic order dated and signed by a licensed practitioner of the healing arts, or given orally by a practitioner and immediately reduced to writing by the pharmacist, assistant pharmacist, or pharmacy intern, specifying the name and any required information of the patient for whom the medicine, drug or poison is offered and directions, if any, to be placed on the label.

Price or purchase price means the aggregate value measured in currency paid or delivered or promised to be paid or delivered in consummation of a sale, without any discount from the price on account of the cost of

materials used, labor or service cost, and exclusive of any direct tax imposed by the federal government or by this Article, and, in the case of all retail sales involving the exchange of property, also exclusive of the fair market value of the property exchanged at the same time and place of the exchange, if:

- (1) Such exchanged property is to be sold thereafter in the usual course of the retailer's business; or
- (2) Such exchanged property is a vehicle and is exchanged for another vehicle and both vehicles are subject to licensing, registration, or certification under the laws of this state, including, but not limited to, vehicles operating upon public highways, off-highway recreation vehicles, watercraft, and aircraft.

Any money or other consideration paid over and above the value of the exchanged property is subject to tax.

The term "price" or "purchase price" includes:

- (1) The amount of money received or due in cash and credits.
- (2) Property at fair market value taken in exchange but not for resale in the usual course of the retailer's business.
- (3) Any consideration valued in money, whereby the manufacturer or someone else reimburses the retailer for part of the purchase price and other media of exchange.
- (4) The total price charged on credit sales including finance charges which are not separately stated at the time of sale. An amount charged as interest on the unpaid balance of the purchase price is not part of the purchase price unless the amount added to the purchase price is included in the principal amount of a promissory note; except the interest or carrying charge set out separately from the unpaid balance of the purchase price on the face of the note is not part of the purchase price. An amount charged for insurance on the property sold and separately stated at the time of sale is not part of the purchase price.
- (5) Installation, applying, remodeling or repairing the property, delivery and wheeling-in charges included in the purchase price and not separately stated.
- (6) Transportation and other charges to effect delivery of tangible personal property to the purchaser if not separately stated.
- (7) Indirect federal manufacturers' excise taxes, such as taxes on automobiles, tires and floor stock.
- (8) The gross purchase price of articles sold after manufacturing or after having been made to order, including the gross value of all the materials used, labor and service performed and the profit thereon.

The term "price" or "purchase price" shall not include:

- (1) Any sales or use tax imposed by the State of Colorado or by any political subdivision thereof.
- (2) The fair market value of property exchanged if such property is to be sold thereafter in the retailers' usual course of business. This is not limited to, exchanges in Colorado. Out-of-state trade-ins are an allowable adjustment to the purchase price.
- (3) Discounts from the original price if such discount and the corresponding decrease in sales tax due is actually passed on to the purchaser, and the seller is not reimbursed for the discount by the manufacturer or someone else. An anticipated discount to be allowed for payment on or before a given date is not an allowable adjustment to the price in reporting gross sales.

Private communications services means telecommunications services furnished to a subscriber, which entitles the subscriber to exclusive or priority use of any communication channel or groups of channels, or to the exclusive or priority use of any interstate inter-communications system for the subscriber's stations.

Prosthetic devices for animals means any artificial limb, part, device or appliance for animal use which replaces a body part or aids or replaces a bodily function; is designed, manufactured, altered or adjusted to fit a

particular patient; and is prescribed by a licensed veterinarian. Prosthetic devices include, but are not limited to, prescribed auditory, ophthalmic or ocular, cardiac, dental, or orthopedic devices or appliances, and oxygen concentrators with related accessories.

Prosthetic devices for humans means any artificial limb, part, device or appliance for human use which replaces a body part or aids or replaces a bodily function; is designed, manufactured, altered or adjusted to fit a particular patient; and is prescribed by a licensed practitioner of the healing arts. Prosthetic devices include, but are not limited to, prescribed auditory, ophthalmic or ocular, cardiac, dental, or orthopedic devices or appliances, and oxygen concentrators with related accessories.

Purchase or sale means the acquisition for any consideration by any person of tangible personal property, other taxable products or taxable services that are purchased, leased, rented, or sold. The term "purchase" or "sale" include capital leases, installment and credit sales, and property and services acquired by:

- (1) Transfer, either conditionally or absolutely, of title or possession or both to tangible personal property, other taxable products, or taxable services;
- (2) A lease, lease-purchase agreement, rental or grant of a license, including royalty agreements, to use tangible personal property, other taxable products, or taxable services. The utilization of coin operated devices, except coin-operated telephones, which do not vend articles of tangible personal property shall be considered short term rentals of tangible personal property;
- (3) Performance of taxable services; or
- (4) Barter or exchange for other tangible personal property, other taxable products, or services.

The terms "purchase" and "sale" do not include:

- (1) A division of partnership assets among the partners according to their interests in the partnership;
- (2) The transfer of assets of shareholders in the formation or dissolution of professional corporations, if no consideration, including, but not limited to, the assumption of a liability, is paid for the transfer of assets;
- (3) The dissolution and the pro rata distribution of the corporation's assets to its stockholders, if no consideration, including, but not limited to, the assumption of a liability, is paid for the transfer of assets;
- (4) A transfer of a partnership or limited liability company interest;
- (5) The transfer of assets to a commencing or existing partnership or limited liability company, if no consideration, including, but not limited to, the assumption of a liability, is paid for the transfer of assets;
- (6) The repossession of personal property by a chattel mortgage holder or foreclosure by a lienholder;
- (7) The transfer of assets from a parent company to a subsidiary company or companies which are owned at least 80 percent by the parent company, which transfer is solely in exchange for stock or securities of the subsidiary company;
- (8) The transfer of assets from a subsidiary company or companies which are owned at least 80 percent by the parent company to a parent company or to another subsidiary which is owned at least 80 percent by the parent company, which transfer is solely in exchange for stock or securities of the parent corporation or the subsidiary which received the assets;
- (9) The transfer of assets between parent and closely held subsidiary companies, or between subsidiary companies closely held by the same parent company, or between companies which are owned by the same shareholders in identical percentage of stock ownership amounts, computed on a share-by-share basis, when a tax imposed by this Article was paid by the transferor company at the time it acquired

such assets, except to the extent that there is an increase in the fair market value of such assets resulting from the manufacturing, fabricating, or physical changing of the assets by the transferor company.

To such an extent, any transfer referred to in this Section shall constitute a sale. For the purposes of this Section, a closely held subsidiary corporation is one in which the parent company owns stock possessing or membership interest at 80 eighty percent of the total combined voting power of all classes of stock entitled to vote and owns at least 80 percent of the total number of shares of all other classes of stock.

Rail carrier means as defined in Section 10102 of Title 49 of the United States Code as of October 10, 2013, and as it may be amended hereafter.

Rail carrier part means any tangible personal property that is originally designed and intended to be permanently affixed or attached as a component part of a locomotive or rail car used by a rail carrier.

Recreation services means all services relating to athletic or entertainment participation events and/or activities, including, but not limited to, pool, golf, billiards, skating, tennis, bowling, health/athletic club memberships, coin operated amusement devices, video games and video club memberships.

Recycled paper carryout bag means a carryout bag made from one hundred percent:

(1) Recycled material; or

(2) Other post-consumer content.

Renewable energy means any energy resource that is naturally regenerated over a short time scale and derived directly from the sun (such as thermal, photochemical, and photoelectric), indirectly from the sun (such as wind, hydropower, and photosynthetic energy stored in biomass), or from other natural movements and mechanisms of the environment (such as geothermal and tidal energy). Renewable energy does not include energy resources derived from fossil fuels, waste products from fossil sources, or waste products from inorganic sources.

Resident means a person who resides or maintains one or more places of business within the City, regardless of whether that person also resides or maintains a place of business outside of the City.

Retail sales means all sales except wholesale sales.

Retailer or vendor means any person selling, leasing, renting, or granting a license to use tangible personal property or services at retail. The term "retailer" shall include, but is not limited to, any:

- (1) Auctioneer;
- (2) Salesperson, representative, peddler or canvasser, who makes sales as a direct or indirect agent of or obtains such property or services sold from a dealer, distributor, supervisor or employer;
- (3) Charitable organization or governmental entity which makes sales of tangible personal property to the public, notwithstanding the fact that the merchandise sold may have been acquired by gift or donation or that the proceeds are to be used for charitable or governmental purposes;
- (4) Retailer-contractor, when acting in the capacity of a seller of building supplies, construction materials, and other tangible personal property;
- (5) Marketplace facilitator, marketplace seller, or multichannel seller.

Retailer-contractor means a contractor who is also a retailer of building supplies, construction materials, or other tangible personal property, and purchases, manufactures, or fabricates such property for sale (which may include installation), repair work, time and materials jobs, and/or lump sum contracts.

Return means any form prescribed by the City administration for computing and reporting a total tax liability.

Sale that benefits a Colorado school means a sale of a commodity or service from which all proceeds of the sale, less only the actual cost of the commodity or service to a person or entity as described in this Code, are donated to a school or a school-approved student organization.

Sales tax means the tax that is collected or required to be collected and remitted by a retailer on sales taxed under this Code.

School means a public or nonpublic school for students in kindergarten through 12th grade or any portion thereof.

Security system services means electronic alarm and/or monitoring services. The term "security system services" does not include non-electronic security services such as consulting or human or guard dog patrol services.

Single-use plastic carryout bag means a carryout bag that is a single-use plastic product made predominantly of plastic derived from natural gas, petroleum, or a biologically based source such as corn or other plant sources, and that is provided to a customer at the point of sale.

Soft drink means a nonalcoholic beverage that contains natural or artificial sweeteners. The term "soft drink" does not include beverages that contain milk or milk products, soy, rice, or similar milk substitutes, or greater than 50 percent of vegetable or fruit juice by volume.

Software as a service means software that is rented, leased or subscribed to from a provider and used at the consumer's location, including, but not limited to, applications, systems or programs.

Software license fee means a fee charged for the right to use, access, or maintain software programs.

Software maintenance agreement means an agreement, typically with a software provider, that may include

- (1) Provisions to maintain the right to use the software;
- (2) Provisions for software upgrades including code updates, version updates, code fix modifications, enhancements, and added or new functional capabilities loaded into existing software, or
- (3) Technical support.

Software program means a sequence of instructions that can be measured, interpreted and executed by an electronic device (e.g.; a computer, tablets, smart phones) regardless of the means by which it is accessed or the medium of conveyance. The term "software program" includes:

- (1) Custom software program, which is a software program prepared to the special order or specifications of a single customer;
- (2) Pre-written software program, which is a software program prepared for sale or license to multiple users, and not to the special order or specifications of a single customer. Pre-written software is commonly referred to as "canned off-the-shelf (COTS)," "mass produced" or "standardized";
- (3) Modified software, which means pre-written software that is altered or enhanced by someone other than the purchaser to create a program for a particular user; and
- (4) The generic terms "software," "software application," as well as "updates," "upgrades," "patches," "user exits," and any items which add or extend functionality to existing software programs.

Solar thermal systems means a system whose primary purpose is to use energy from the sun to produce heat or cold for:

- (1) Heating or cooling a residential or commercial building;
- (2) Heating or cooling water; or
- (3) Any industrial, commercial, or manufacturing process.

Sound system service means the provision of broadcast or pre-recorded audio programming to a building or portion thereof. The term "sound system service" does not include installation of sound systems where the entire system becomes the property of the building owner or the sound system service is for presentation of live performances.

Special fuel means kerosene oil, kerosene distillate, diesel fuel, all liquefied petroleum gases, and all combustible gases and liquids for use in the generation of power for propulsion of motor vehicles upon the public highways. The term "special fuel" does not include fuel used for the propulsion or drawing of aircraft, railroad cars or railroad locomotives.

Special sales event means any sales event which includes more than three vendors taking place at a single location for a limited period of time not to exceed seven consecutive days.

Storage means any keeping or retention of, or to exercise dominion or control over, or possession of, for any length of time, tangible personal property, not while in transit, but on a stand-still basis, for future use when leased, rented or purchased at retail from sources either within or without the City, from any person or vendor.

Student means any person enrolled in a school.

Tangible personal property means personal property that can be one or more of the following: seen, weighed, measured, felt, touched, stored, transported, exchanged; or that is in any other manner perceptible to the senses.

Tax means the use tax due from a consumer or the sales tax due from a retailer or the sum of both due from a retailer who also consumes.

Tax deficiency or deficiency means any amount of tax, penalty, interest, or other fee that is not reported and/or not paid on or before the date that any return or payment of the tax is required under the terms of this Code.

Taxable sales means gross sales less any exemptions and deductions specified in this Code.

Taxable services means services subject to tax pursuant to this Code.

Taxpayer means any person obligated to collect and/or pay tax under the terms of this Code.

Telecommunications service means the service of which the object is the transmission of any two-way interactive electronic or electromagnetic communications, including, but not limited to, voice, image, data and any other information, by the use of any means but not limited to, wire, cable, fiber optic cable, microwave, radio wave, Voice over Internet Protocol (VoIP), or any combinations of such media, including any form of mobile two-way communication. The term "telecommunications service" does not include separately stated non-transmission services which constitute computer processing applications used to act on the information to be transmitted to their exemption language.

Television and entertainment services means audio or visual content, that can be transmitted electronically by any means, for which a charge is imposed.

Therapeutic device means devices, appliances, or related accessories that correct or treat a human physical disability or surgically created abnormality.

Toll free telecommunications service means a telecommunications service that allows a caller to dial a number without incurring an additional charge for the call.

Total tax liability means the total of all tax, penalties and/or interest owed by a taxpayer and shall include sales tax collected in excess of such tax computed on total sales.

Transient/temporary sale means a sale by any person who engages in a temporary business of selling and delivering goods within the City for a period of no more than seven consecutive days.

Transient/temporary vendor means any person who engages in the business of transient/temporary sales.

Use means the exercise, for any length of time by any person within the City of any right, power or dominion over tangible personal property or services when rented, leased or purchased at retail from sources either within or without the City from any person or vendor or used in the performance of a contract in the City whether such tangible personal property is owned or not owned by the taxpayer. The term "use" also includes the withdrawal of items from inventory for consumption.

Use tax means the tax paid or required to be paid by a consumer for using, storing, distributing or otherwise consuming tangible personal property or taxable services inside the City.

Wholesale sales means a sale by wholesalers to retailers, jobbers, dealers, or other wholesalers for resale and does not include a sale by wholesalers to users or consumers not for resale; latter types of sales shall be deemed to be retail sales and shall be subject to the provisions of this Chapter.

Wholesaler means any person doing an organized wholesale or jobbing business and selling to retailers, jobbers, dealers, or other wholesalers, for the purpose of resale, and not for storage, use, consumption, or distribution.

(Code 2012, § 5-15-2; Ord. No. 2432 , § 5-15-2, 9-19-2017; Ord. No. 2473 , § 1(5-15-2), 5-7-2019; Ord. No. 2508 , §§ 1—3, 7-4-2020)



CITY OF MONTROSE
Office of the City Manager

MEMO

TO: City Council
FROM: Ann Morgenthaler, Deputy City Manager
DATE: May 2, 2022
RE: Proposed New Planning Commission Public Notice Sign

Background

Staff proposes a new public Planning Commission public hearing notice sign design to City Council for consideration and feedback.

Public notice signs are placed at sites that are the subject of a development application that requires a public hearing. The goal of a public notice sign is to alert the public that a public hearing will be held, provide basic information about the hearing, and direct the public to more complete information about the application, whether that is obtained by contacting Planning staff or going to the website.

Current Sign

The Planning Division currently uses a 24" x 18" one-sided public notice sign. A photo is below.



Proposed Sign

The Planning Division worked with the City Marketing team to design an improved public notice sign. The proposed sign design includes the following qualities and improvements:

- Larger size – 36" x 24"
- Will have larger font with a simplified and easier to read format
- Use colors that are easily identified as City of Montrose colors
- Will be double-sided so the sign can be placed perpendicular to the road and easily seen by traffic traveling in either direction in front of a property
- Will have a QR Code with a direct link to the Planning Division webpage
- Date, Time, and Project Type will be included on the sign in a weather-resistant manner
- We will have two signs that are not mounted on frames, so that they can be placed in windows when necessary
- Will still be mounted like real estate signs, will fit in City vehicles, and can be installed by one person. We will not need to hire someone to install them.



PUBLIC NOTICE

PLANNING COMMISSION HEARING

Date:	Time:	FOR MORE INFORMATION
		 970.240.1407
Project Type:		 PlanningMail@CityofMontrose.org
Location: 107 S Cascade Ave		 CityofMontrose.org/Planning

