

**EIGHTH AMENDMENT TO THE INTERGOVERNMENTAL AGREEMENT  
FOR COLLECTION OF COUNTY USE TAX BETWEEN  
BOULDER COUNTY AND THE TOWN OF ERIE**

This Amendment is effective as of January 1, 2019, between the County of Boulder, Colorado (“Boulder County”), and the Town of Erie, Colorado, a statutory municipality, (the “Town”) and together, the “Parties”.

**RECITALS**

A. Boulder County imposes countywide use taxes pursuant to the authority granted in Sections 29-2-101, *et seq.*, C.R.S., resolution of the Board of County Commissioners, and with voter approval.

B. Consistent with Section 29-2-106(3)(a), C.R.S., Boulder County collects, administers, and enforces its countywide use taxes pursuant to resolution.

C. Boulder County and the Town entered into the Intergovernmental Agreement for Collection of County Use Taxes Between Boulder County and the Town, effective January 1, 1996 (the “County Use Tax IGA”), under which the Town collects, for Boulder County, tax on the privilege of using or consuming in Boulder County any construction and building materials purchased at retail;

D. Pursuant to the County Use Tax IGA, the Town has agreed to collect, administer and enforce the countywide use taxes in accordance with and pursuant to County Resolutions Nos. 93-174, 94-162, 99-111, 2000-113, 2001-128, 2003-91, 2003-92, 2004-86 (as revised by 2004-102), 2007-79, 2007-80, 2008-88, 2010-93, 2014-66, 2016-77, 2016-79, 2017-89, 2018-76 and Sections 29-2-101, *et seq.*, C.R.S., as amended, and the provisions of the Town’s Sales and Use Tax Ordinance, which are not inconsistent with the aforementioned Resolutions and state statutes.

E. The Parties have amended the County Use Tax IGA seven times (see First through Seventh Amendments to the County Use Tax IGA) to revise the amount of use taxes that are collected to be consistent with Boulder County’s imposition of new or extension of existing use taxes.

F. The Town has collected, administered, and enforced the County’s use taxes consistent with the County Use Tax IGA, as amended, since 1996.

G. The current list of use taxes imposed by Boulder County is provided in the attached Schedule A.

H. The First through Seventh Amendments to the County Use Tax IGA specified any newly imposed or extended use taxes to be collected, administered, and enforced by the Town.

I. It has become the practice of Boulder County to notify the Town in or about December of each year of any newly imposed use taxes or use tax extensions that were passed by

resolution and approved by the voters in the November elections.

J. The Parties desire to streamline the process by which Boulder County notifies the Town of the use tax increments to be collected, administered, and enforced by the Town.

K. In order to implement these extensions of the use tax collection, Boulder County and the Town desire to amend the County Use Tax IGA.

### **AGREEMENT**

NOW, THEREFORE, in consideration of the mutual promises contained herein, the Parties agree as follows:

1. Except as expressly provided herein, all of the terms and conditions of the County Use Tax IGA, as amended, shall remain in full force and effect and shall apply to collection of the countywide use tax described herein.

2. In order to streamline the process by which Boulder County notifies the Town of the use tax increments to be collected, administered, and enforced by the Town, the Parties herein agree that on or before December 15th of each year, Boulder County shall provide to the Town: (1) notification of any newly imposed use taxes or use tax extensions that were passed by resolution and approved by the voters in the November elections; and (2) a revised Schedule A showing a current list of use taxes imposed by Boulder County, together with a list of the relevant enacting resolution(s).

3. The Town agrees to at all times collect, administer, and enforce all currently effective countywide uses taxes as may be imposed or extended by Boulder County pursuant to the authority herein identified.

4. This Amendment may be executed in several counterparts, all of which when taken together shall constitute this instrument, notwithstanding that all Parties have not signed the same counterpart.

BOARD OF COUNTY COMMISSIONERS  
OF BOULDER COUNTY, COLORADO

By: \_\_\_\_\_  
Elise Jones, Chair

ATTEST:

\_\_\_\_\_  
Clerk to the Board

TOWN OF ERIE, COLORADO

\_\_\_\_\_,  
Jennifer Carroll, Mayor

ATTEST:

\_\_\_\_\_  
Jessica Koenig, Town Clerk

## **SCHEDULE A**

- 1) Effective for the period January 1, 2019 through December 31, 2019, the Town agrees to collect, administer and enforce the countywide use taxes in the total amounts set forth herein:

<b><u>Authority (Resolution Nos.)</u></b>	<b><u>Increment (%)</u></b>	<b><u>Expiration date</u></b>
99-111; 2016-77; 2016-79	One-quarter of one percent (0.25%)	December 31, 2034
2003-92; 2008-88; 2017-89	One- twentieth of one percent (0.05%)	December 31, 2033
2000-113; 2007-80	One-tenth of one percent (0.10%)	December 31, 2029
2004-86; 2004-102	One-tenth of one percent (0.10%)	Effective January 1, 2005 through December 31, 2024 with 0.05% expiring on that date and 0.05% remaining in perpetuity
2001-128; 2007-79	One-tenth of one percent (0.10%)	June 30, 2024
2003-91	One- twentieth of one percent (0.05%)	Remaining in perpetuity
2010-93	One-fifteenth of one percent (0.15%)	December 31, 2030
2014-66; 2018-76	Eighteen and one-half hundredths of one percent (0.185%)	December 31, 2024

- 2) Under the foregoing provisions, the Town shall collect countywide use tax in the amount of 0.985%.