



FINANCE MEMORANDUM
#15-04

DATE: April 13, 2015

TO: Honorable Mayor Joyce Downing and City Council Members

FROM: John R. Pick, City Manager 
Jason Loveland, Director of Finance 

SUBJECT: CR – 52 Weld County Sales and Use Tax MOU

BACKGROUND:

The attached Resolution, if approved, will authorize the Mayor to execute a Memorandum of Understanding (MOU) with Weld County, Colorado regarding the processing of motor vehicle sales/use taxes collected by the County at the time of owner registration.

The MOU formalizes the County's process of collecting and remitting motor vehicle sales/use taxes to the City.

Staff recommends approval of the attached Resolution.

STAFF REFERENCE:

Contact Jason Loveland at jloveland@northglenn.org or at 303-450-8817.



CARLY KOPPES
WELD COUNTY CLERK & RECORDER
1402 NORTH 17TH AVENUE
P.O. BOX 459
GREELEY, COLORADO 8063
WEBSITE: www.co.weld.co.us
PHONE: (970) 304-6530
FAX: (970) 353-1964

March 5, 2015

City of Northglenn
11701 Community Center Drive
Northglenn, CO 80233

Dear Municipality,

I am attaching a Memorandum of Understanding Collecting of Sales and/or Use tax by Weld County Clerk and Recorder, to update and verify our information for your municipality for collection of Sales and/or Use tax on persons who are in the process of licensing and also update the Memorandum with myself as the new Weld County Clerk and Recorder.

Please fill in the areas and sign, also attach a copy of the Town Ordinances and return as soon as possible. Thank you for your time.

Sincerely,

A handwritten signature in cursive script that reads 'Carly Koppes'.

Carly Koppes
Weld County Clerk and Recorder

SPONSORED BY: MAYOR DOWNING

COUNCILMAN'S RESOLUTION

RESOLUTION NO.

No. CR-52
Series of 2015

Series of 2015

A RESOLUTION APPROVING A MEMORANDUM OF UNDERSTANDING BY AND BETWEEN WELD COUNTY AND THE CITY OF NORTHGLENN FOR THE COLLECTION OF SALES AND USE TAX BY THE WELD COUNTY CLERK AND RECORDER

WHEREAS, the City of Northglenn charges a sales tax of 4% of the purchase price upon all motor vehicle purchases that occur within the boundaries of the City of Northglenn; and

WHEREAS, the City of Northglenn desires to have the Weld County Clerk and Recorder collect the Sales Tax and/or Use Tax from persons who are in the process of licensing motor vehicles through the Clerk and Recorder; and

WHEREAS, Weld County has drafted a Memorandum of Understanding regarding the collection of the Sales Tax and/or Use Tax.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTHGLENN, COLORADO, THAT:

Section 1. The Memorandum of Understanding for Collection of Sales and/or Use Tax between the Weld County Clerk and Recorder, the Weld County Treasurer, and the City of Northglenn, as attached hereto, is hereby approved and the Mayor is authorized to execute same on behalf of the City of Northglenn.

DATED, at Northglenn, Colorado, this _____ day of _____, 2015.

JOYCE DOWNING
Mayor

ATTEST:

APPROVED AS TO FORM:

JOHANNA SMALL, CMC
City Clerk

COREY Y. HOFFMANN
City Attorney

APPROVED AS TO FORM:

COREY Y. HOFFMANN
City Attorney

MEMORANDUM OF UNDERSTANDING
COLLECTION OF SALES AND/OR USE TAX
BY WELD COUNTY CLERK AND RECORDER

THIS MEMORANDUM OF UNDERSTANDING (“MOU”) is by and between Carly Koppes, Weld County Clerk and Recorder (hereinafter “Clerk and Recorder”), whose address is 1402 N. 17th Avenue, Greeley, CO 80631; John Lefebvre, Weld County Treasurer (hereinafter “Treasurer”), whose address is 1400 N. 17th Avenue, Greeley, Colorado ; and the City of Northglenn, Colorado (hereinafter “Municipality”), whose address is 11701 Community Center Drive Northglenn, Colorado 80233.

WITNESSETH:

WHEREAS, Municipality charges a sales tax of 4 % of the purchase price upon all motor vehicle purchases that occur within the boundaries of Municipality (hereinafter “the Sales Tax”), and

WHEREAS, Municipality charges a use tax of 4 % of the purchase price upon all motor vehicle purchased for use by Municipality’s residents (hereinafter “the Use Tax”), and

WHEREAS, Municipality desires to have Clerk and Recorder collect the Sales Tax and/or Use Tax from persons who are in the process of licensing them through the Clerk and Recorder, and

WHEREAS, the parties hereto agree to said collection of the Sales Tax and/or Use Tax according to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual promises and covenants contained herein, the parties hereto agree as follows:

1. COLLECTION OF TAXES. Clerk and Recorder shall collect the Sales Tax and/or Use Tax upon the registration of motor vehicles subject to such taxes. No registration or title shall be issued by the Clerk and Recorder unless either payment of the Sales Tax and/or Use Tax is made or evidence of exemption from such taxes is presented at the time of registration.
2. TRANSMITTAL OF FUNDS TO MUNICIPALITY. Clerk and Recorder shall transmit daily all funds collected to the Weld County Treasurer, who shall transmit 95% of the funds collected to Municipality by the 15th of the month following the month of collection thereof; retaining 5% as payment due for the aforementioned collection. Such retained payment shall be submitted into County’s General Fund.

3. ENTIRE MOU. This instrument embodies the entire MOU of the parties with respect to the subject matter hereof. There are no promises, terms, conditions, or obligations other than those contained herein; and this MOU shall supersede all previous communications, representations, or MOUs, either verbal or written, between the parties hereto. No modification to this MOU shall be valid unless agreed to in writing by the parties hereto.

4. NO THIRD-PARTY ENFORCEMENT. It is expressly understood and agreed that the enforcement of the terms and conditions of this MOU, and all rights of action relating to such enforcement, shall be strictly reserved to the undersigned parties and nothing in this MOU shall give or allow any claim or right of action whatsoever by any other person not included in this MOU. It is the express intention of the undersigned parties that any entity other than the undersigned parties receiving services or benefits under this MOU shall be an incidental beneficiary only.

IN WITNESS WHEREOF, the parties hereto have caused their duly authorized officials to execute this MOU the day and year first above written.

TREASURER:

CLERK AND RECORDER:

By: _____
 John Lefebvre
 Weld County Treasurer

By: _____
 Carly Koppes, Weld County
 Clerk and Recorder

MUNICIPALITY:

ATTEST:

City of Northglenn, a
 municipal corporation of the STATE OF
 COLORADO

By: _____
 Johanna Small, Clerk

By: _____
 Joyce Downing, Mayor