

**TOWN OF MINTURN, COLORADO
ORDINANCE NO. 12 – SERIES 2018**

**AN ORDINANCE ADOPTING A USE TAX AS APPROVED BY THE
ELECTORS AND SETTING FORTH DETAILS IN REGARD THERETO.**

WHEREAS, the Town of Minturn, in the County of Eagle and State of Colorado (the “Town”), is a home rule municipal corporation duly organized and existing under laws of the State of Colorado and the Town Charter (the “Charter”); and

WHEREAS, the members of the Town Council of the Town (the “Council”) have been duly elected and qualified; and

WHEREAS, Section 29-2-101 *et seq.*, C.R.S. authorizes the collection of a use tax by local governments; and

WHEREAS, at an election held on November 6, 2018, the voters of the Town approved the following ballot issue:

SHALL THE TOWN OF MINTURN'S TAXES BE INCREASED BY \$500,000 IN FISCAL YEAR 2019 AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER THROUGH THE ADOPTION OF A USE TAX ON THE PRIVILEGE OF STORING, USING AND/OR CONSUMING IN THE TOWN OF MINTURN ANY CONSTRUCTION AND/OR BUILDING MATERIALS PURCHASED AT RETAIL INSIDE OR OUTSIDE THE TOWN, AT THE RATE OF FOUR PERCENT (4%) OF THE RETAIL COST OF SUCH MATERIALS AND SHALL THE TOWN BE AUTHORIZED TO COLLECT AND SPEND SUCH REVENUES, INCLUDING ANY INTEREST AND INVESTMENT INCOME THEREON, EXCLUSIVELY FOR CAPITAL ACQUISITIONS AND CAPITAL PROJECTS IN THE TOWN OF MINTURN AS A VOTER APPROVED REVENUE CHANGE NOTWITHSTANDING ANY REVENUE OR EXPENDITURE LIMITATION, INCLUDING THOSE CONTAINED IN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION?; and

WHEREAS, in order to implement the Use Tax approved by the electors in the election, the Council finds it is necessary to amend the Minturn Town Code to provide for the Use Tax approved at the election.

NOW THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MINTURN, COLORADO:

Section 1. The foregoing recitals are incorporated herein as if set forth in full.

Section 2. Chapter 4 of the Minturn Town Code is hereby amended by the addition of Article V to read as follows:

ARTICLE V

USE TAX

Sec. 4-5-10	Title, Purpose, and Applicability
Sec. 4-5-20	Definitions
Sec. 4-5-30	Imposition and Rate of Tax
Sec. 4-5-40	Collection of Tax
Sec. 4-5-50	Transaction Exempt from Tax
Sec. 4-5-60	Duties and Powers of Treasurer
Sec. 4-5-70	Books, records, Reports, and Returns
Sec. 4-5-80	Audit
Sec. 4-5-90	Limitation of Actions
Sec. 4-5-100	Lien
Sec. 4-5-110	Penalties and Interest
Sec. 4-5-120	Remedies Not Exclusive
Sec. 4-5-130	Refunds
Sec. 4-5-140	Hearing Before the Treasurer
Sec. 4-5-150	Disposition of Funds
Sec. 4-5-160	Tax Additional

4-5-10 TITLE, PURPOSE, AND APPLICABILITY:

(A) This Chapter shall be known as and referred to as "Use Tax on Construction and Building Materials."

(B) The purpose of this Chapter is to raise revenue for capital acquisitions and capital projects in the Town and provide a complimentary tax to the Town's sales tax. The Town Council finds that every person who uses, consumes, or stores in the Town any construction and building materials purchased at retail inside or outside the Town is exercising a taxable privilege.

(C) Subject to the specific exemptions listed in Section 4-5-50 of this Chapter, the use tax imposed by this Chapter shall apply to any use, consumption, or storage in the Town of construction and building materials purchased at retail inside or outside the Town on or after January 1, 2019.

4-5-20 DEFINITIONS:

When not clearly otherwise indicated by the context, the following terms, words and phrases as used in this Article have the following meanings:

APPLICATION FOR DEVELOPMENT REVIEW: An application submitted to the Town of Minturn for review, under Title 16, Minturn Town Code.

BUILDING PERMIT: The permit, issued by the Town by authority of the adopted building

codes of the Town, allowing the permit holder to construct, enlarge, repair, move, demolish or change the occupancy of a building or structure, or to erect, install, enlarge, alter, repair, remove, convert, or replace any electrical, gas, mechanical or plumbing system, which is regulated by the adopted building codes of the Town. A building permit shall not include any permit for demolition or de-watering.

CONSTRUCTION AND BUILDING MATERIALS: Tangible personal property which, when combined with other tangible personal property, loses its identity to become an integral and inseparable part of a completed structure or project. Construction materials include, but are 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, wall paper, 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 or inseparable part of a complete structure or project, are not construction and building materials.

CONSTRUCTION VALUATION: The total value of the work, including labor and construction and building materials for which the permit is being issued, including electrical, gas, mechanical, plumbing equipment and permanent systems, as determined by the Town.

CONSUMPTION: The act or process of consuming; including but not limited to waste, destruction, or use. Consumption is the normal use of property for the purpose for which it was intended.

PURCHASE OR SALE: The acquisition for a price by any person of tangible personal property, including installment and credit sales, the exchange of property, as well as the sale thereof for money, and every such transaction, conditional or otherwise, for a consideration constituting a sale.

PURCHASE PRICE: The aggregate value in money of anything or things paid or delivered or promised to be paid or delivered by a purchaser to a retailer or any person in the consummation of a retail sale as defined herein, without any deduction therefrom for the cost of the property sold, cost of materials used, labor or service cost, or any other expense whatsoever, and provided that when articles of tangible personal property are sold after manufacture or after having been made to order, the gross value of all materials, labor, service, and profit thereon, shall be included in the said purchase price; provided that the purchase price shall not include any direct tax imposed by the federal government, the State or this Chapter.

RETAIL SALE OR PURCHASED AT RETAIL: Any sale or purchase of tangible personal property, except a wholesale sale or purchase for taxable resale.

TAXPAYER: Any person from whom a tax is due, or against whom a deficiency is being asserted.

TREASURER: The administrative services director of the Town or such other person designated by the Town; Treasurer shall also include such person's designee.

USE: The exercise, for any length of time, by any person within the Town of any right, power, or dominion over tangible personal property when purchased at retail from sources either within or without the Town from any person. Use also includes the withdrawal of items from inventory for consumption.

WHOLESALE SALE: A sale to a licensed retailer, jobber, dealer or other wholesaler for resale. Sales by wholesalers to consumers, including persons who use or consume construction and building materials, as defined by this Chapter, are not wholesale sales. Sales by wholesalers to nonlicensed retailers are not wholesale sales.

WHOLESALER: Any person selling to retailers, jobbers, dealers or other wholesalers, for resale, and not for storage, use, consumption or distribution.

4-5-30 IMPOSITION AND RATE OF TAX:

- (A) There is hereby imposed a use tax on the privilege of using, consuming, or storing within the Town construction and building materials purchased at retail inside or outside the Town on or after January 1, 2019; provided that any construction and building materials used or consumed on a project which has received final approval on all required applications for development review prior to January 1, 2019 shall not be subject to the use tax imposed by this Chapter. If any approval expires by its terms after January 1, 2019, such application for development review shall then be subject to the use tax imposed by this Chapter.
- (B) The use tax imposed by this Chapter shall be at the rate of four percent (4%) of the cost of construction and building materials used or consumed in the Town. For purposes of this Chapter, the cost of construction and building materials is deemed to be fifty percent (50%) of the construction valuation.

4-5-40 COLLECTION OF TAX:

The tax on use and consumption imposed by this Chapter shall be collected prior to the issuance of any permits or approvals under Chapters 16 or 18 of the Minturn Town Code.

4-5-50 TRANSACTIONS EXEMPT FROM TAX:

- (A) The Town Council may, by resolution, grant a waiver of the applicable use tax on a development or portion of a development for the purpose of constructing or providing low or moderately priced housing units for sale or lease to low- or moderate-income persons; provided that the parties to the development shall agree to appropriately restrict the future

use of the applicable units by recorded agreement, deed restriction, covenants, declarations or similar instruments as may be required by the Town Administrator.

- (B) The following are exempt from the use tax imposed by this Chapter, provided that the list of exemptions cannot be increased by implication or similarity, and the burden of proof is upon the taxpayer to establish an exemption:
- (1) The use or consumption of any construction and building materials the sale of which is subject to a retail sales tax imposed by the Town;
 - (2) The use or consumption of construction and building materials purchased for resale in the Town, either in their original form or as an ingredient of a manufactured or compounded product, in the regular course of a business;
 - (3) The use or consumption of construction and building materials by the federal government, the State or its institutions or political subdivisions in their governmental capacities, or by religious or charitable corporations in the conduct of their regular religious or charitable functions;
 - (4) The use or consumption of construction and building materials by a person engaged in the business of manufacturing or compounding for sale, profit, or use of any article, substance, or commodity, which construction and building materials enters into the processing of or becomes 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;
 - (5) The use or consumption of any construction and building materials the sale or use of which has already been subjected to a legally imposed sales or use tax of another statutory or home rule town, city, or city and county equal to or in excess of the use tax imposed herein, in which case a credit shall be granted in an amount equal to the tax paid by reason of the imposition of such sales or use tax, provided that the amount of credit shall not exceed the amount of the use tax imposed by this Chapter;
 - (6) The use or consumption of construction and building materials if a written contract for the purchase thereof was entered into prior to January 1, 2019;
 - (7) The use or consumption of construction and building materials required or made necessary in the performance of any construction contract bid, let, or entered into at any time prior to January 1, 2019;
 - (8) The storage of construction and building materials;
 - (9) The first ten thousand dollars (\$10,000) of the construction valuation for a building permit;
 - (10) The use or consumption of construction and building materials in the Town on which

the use tax imposed by this Chapter has already been paid; and

(11) Any transaction which the Town is prohibited from taxing under applicable law.

5-60 DUTIES AND POWERS OF TREASURER:

The administration of this Chapter is hereby vested in the Treasurer, who shall prescribe forms and promulgate rules and regulations for the proper administration and enforcement of this Chapter, and may delegate to any person the power and authority necessary for the proper administration and enforcement of this Chapter.

5-70 BOOKS, RECORDS, REPORTS, AND RETURNS:

- (A) Every person liable to the Town for any use tax imposed by this Chapter shall keep and preserve, for a period of three (3) years from the date of issuance of a certificate of occupancy for the improvement on which the use tax was paid, all books, records, reports and returns necessary to determine the amount of tax liability.
- (B) All such books, records, reports and returns shall be open for examination at any time by the Treasurer.
- (C) Except by court order or as otherwise provided by law, the Treasurer shall not divulge any information disclosed in any document, report, or return filed pursuant to this Chapter.
- (D) Nothing in this Section shall be construed to prohibit the publication of statistics so classified as to prevent the identification of particular reports or returns and the items thereof, or the inspection of returns by the Town Attorney or other legal representative of the Town.
- (E) Notwithstanding this Section, the Treasurer may furnish to the taxing officials of any other state or its political subdivisions, to the State of Colorado or its political subdivisions, or to the United States any information contained in tax returns and related schedules and documents filed pursuant to this Code, or in the report of an audit or investigation made with respect thereto, provided that said jurisdiction agrees to grant similar privileges to the Town, and that such information will only be used for tax purposes.

5-80 AUDIT:

- (A) Within three (3) years from the issuance of any certificate of occupancy for the improvement on which the use tax was paid, the Town may audit the taxpayer or the taxpayer may request an audit.
- (B) If the recomputed use tax is less than the amount of use tax paid by the taxpayer, the difference shall be refunded to the taxpayer within thirty (30) days of the final determination of the Town. If the recomputed use tax is more than the amount of use tax paid by the taxpayer, the difference, along with any interest and penalty imposed

by this Chapter, shall be due and payable by the taxpayer to the Town immediately upon the final determination of the Town.

- (C) Any audit requested by the taxpayer, regardless of the result, and any audit performed by the Town finding any failure, neglect or refusal to pay any use tax due to the Town, shall be at the taxpayer's sole cost.

5-90 LIMITATION OF ACTIONS:

- (A) Use tax, interest, and penalties shall be assessed, and any action to collect the same shall be commenced, within three (3) years of the issuance of certificate of occupancy for the improvement on which the use tax was paid.
- (B) Before the expiration of such period of limitation, the taxpayer and the Treasurer may agree in writing to an extension.

4-5-100 LIEN:

The tax imposed by this Chapter, together with accrued interest and penalties, shall be a first and prior lien on any real property into which the construction and building materials were incorporated.

4-5-110 PENALTIES AND INTEREST:

- (A) If any person fails, neglects, or refuses to pay the use tax as required by this Chapter, or if any taxpayer fails to remit the proper amount of tax or underpays the tax, penalties, and interest shall be added and imposed in accordance with this Section.
- (B) If a person neglects or refuses to pay any use tax as required by this Chapter within ten (10) days after the same is due, the Treasurer shall make an estimate, based upon such information as may be available, of the amount of use tax due for the period for which the taxpayer is delinquent and shall add thereto a penalty equal to fifteen dollars (\$15.00) or ten percent (10%) of the amount due, whichever is greater, and interest on such delinquent taxes at the rate of one percent (1%) per month from the time that payment was due. If any part of the deficiency is due to fraud with the intent to evade the tax, there shall be added a penalty of one hundred percent (100%) of the total amount of the deficiency, and in such case the whole amount of the tax unpaid, including the additions, shall become due and payable ten {10} days after written notice and demand by the Treasurer, and an additional three percent (3%) per month on said amount shall be added from the date payment was due, until paid.
- (C) The Treasurer may waive, for good cause shown, any penalty or interest.

4-5-120 REMEDIES NOT EXCLUSIVE:

In addition to the remedies expressly provided by this Chapter, the Town may pursue any other remedies available at law or in equity.

5-130 REFUNDS:

(A) A refund shall be made, or a credit allowed, for use tax paid under dispute by any person who is entitled to claim an exemption under Section 4-5-50, if a request for refund is made within sixty (60) days after issuance of the building permit for which the use tax was paid under dispute.

(B) An application for refund of tax paid in error or by mistake shall be made within three years (3) after the date of use or consumption of the construction and building materials for which the refund is claimed.

(C) The right of any person to a refund under this Chapter shall not be assignable and the application for refund shall be filed by the taxpayer.

(D) The burden of proving the right to a refund shall be on the person claiming the refund.

(E) Upon receipt of a timely application, the Treasurer shall promptly examine the application, make a decision, and notify the applicant in writing of the decision.

(F) If the Treasurer finds that the use tax, penalty, or interest paid by any taxpayer is in excess of the amount due or has been erroneously collected, the Treasurer shall rule in favor of the taxpayer for refund, regardless of whether or not such sum was paid under dispute. The Treasurer shall issue payment to the taxpayer; provided that the Treasurer shall retain a statement setting forth the reason for the refund. If there is an unpaid balance of use tax, penalties, or interest owed by such taxpayer for any other period, the overpayment shall be applied against the amount due and any excess shall be refunded to the taxpayer.

5-140 HEARING BEFORE THE TREASURER

(A) A taxpayer may file a written request for a hearing on any assessment or denial of refund request within ten (10) days of the decision of the Treasurer. The request for hearing shall set forth the taxpayer's reasons for the request and the disputed amount.

(B) The hearing shall be held and a final decision issued within ninety (90) days of the date of the request, unless a delay is caused by the taxpayer, in which case the hearing shall be held and final decision shall be issued within one hundred eighty (180) days of the request. At least fifteen (15) days prior to the hearing, the Treasurer shall notify the taxpayer in writing of the time and place of the hearing.

(C) At the hearing, the Treasurer may administer oaths and take testimony, and the taxpayer may assert any facts, make any arguments, and file any briefs or affidavits he or she believes pertinent to his or her cause.

(D) Based on the evidence presented, the Treasurer may modify, refund or abate the use tax, penalty, or interest.

(E) Upon rejection, in whole or in part of the claim for refund, or upon a finding that an assessment in whole or in part has been made against the taxpayer validly, the Treasurer shall send a hearing determination notice to the taxpayer in compliance with Section 29-2-

106.1(2)(a), C.R.S.

(F) The decision of the Treasurer shall be final, subject only to the State hearing and appeal procedures outlined in Section 29-2-106.1, C.R.S. and judicial review. Unless a State hearing is requested, an appeal is filed or judicial review is sought, the use tax, together with interest thereon and penalties, if any, shall be paid within thirty (30) days after mailing of the Treasurer's hearing determination notice.

(G) If a State hearing is requested, an appeal filed or judicial review is sought, the Treasurer may require payment of the tax or the posting of security only as provided in Section 29-2-106.1, C.R.S.

4-5-150 DISPOSITION OF FUNDS:

(A) All revenues derived from the use tax imposed by this Chapter, less costs of collection and administration, shall be placed in the Town's Capital Projects Fund and used for capital acquisitions and capital projects.

(B) There shall be budgeted from the monies received from the imposition of the use tax an amount necessary to reimburse the Town for administrative and clerical expenses incurred in the collection and administration of the use tax.

4-5-160 TAX ADDITIONAL:

The tax imposed by this Article shall be in addition to all other taxes imposed by law, except as otherwise provided in this Article.

SECTION 3. If any part, section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance; and the Town Council hereby declares it would have passed this ordinance, and each part, section, subsection sentence, clause or phrase thereof, regardless of the fact that any one or more parts, sections, subsections, sentences, clauses or phrases be declared invalid.

SECTION 4. The Town Council hereby finds, determines, and declares that this ordinance is necessary and proper for the health, safety, and welfare of the Town of Minturn and the inhabitants thereof.

SECTION 5. The repeal or the repeal and reenactment of any provision of the Municipal Code of the Town of Minturn as provided in this ordinance shall not affect any right which has accrued, any duty imposed, any violation that occurred prior to the effective date hereof, any prosecution commenced, nor any other action or proceedings as commenced under or by virtue of the provision repealed or repealed and reenacted. The repeal of any provision hereby shall not revive any provision or any ordinance previously repealed or superseded unless expressly stated herein.

SECTION 6. All bylaws, orders, resolutions, and ordinances, or parts thereof, inconsistent herewith are repealed to the extent only of such inconsistency. This repealer shall not be construed to revise any bylaw, order, resolution, or ordinance, or part thereof, theretofore repealed.

Section 6. This Ordinance shall be effective January 1, 2019.


INTRODUCED, READ BY TITLE, APPROVED ON THE FIRST READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL TOWN WEB SITE THE 21ST DAY OF NOVEMBER, 2018. A PUBLIC HEARING ON THIS ORDINANCE SHALL BE HELD AT THE REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF MINTURN, COLORADO ON THE 5TH DAY OF DECEMBER, 2018 AT 6:30p.m. AT THE MINTURN TOWN HALL 302 PINE STREET, MINTURN COLORADO 81645.

TOWN OF MINTURN, COLORADO

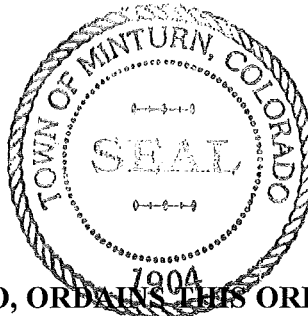


Matt Scherr, Mayor

ATTEST:

By: 

Jay Brunvand, Town Clerk



THE TOWN OF MINTURN, COLORADO, ORDAINS THIS ORDINANCE ENACTED ON SECOND READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL TOWN WEB SITE THIS 5TH DAY OF DECEMBER, 2018.

TOWN OF MINTURN, COLORADO

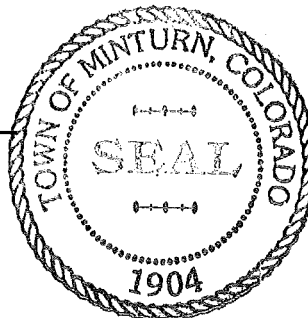


Matt Scherr, Mayor

ATTEST:

By: 

Jay Brunvand, Town Clerk



TOWN OF MINTURN, COLORADO

Matt Scherr, Mayor

ATTEST:

Jay Brunvand, Town Clerk

TOWN OF MINTURN, COLORADO ORDINANCE NO. 06 - SERIES 2018
AN ORDINANCE OF THE TOWN OF MINTURN, COLORADO ANNEXING CERTAIN LANDS KNOWN AS
LOTS 1, 2, 3, AND PARCEL A, RIVER VIEW CEMETERY, COUNTY OF EAGLE, STATE OF COLORADO
THE TOWN OF MINTURN, COLORADO, ORDAINS THIS ORDINANCE ENACTED ON SECOND
READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL
TOWN WEB SITE THIS 21st DAY OF NOVEMBER, 2018.

Matt Scherr, Mayor

ATTEST:

Jay Brunvand, Town Clerk

TOWN OF MINTURN, COLORADO ORDINANCE NO. 07 - SERIES 2018
AN ORDINANCE OF THE TOWN OF MINTURN, COLORADO AMENDING VARIOUS CHAPTERS OF
THE MINTURN MUNICIPAL CODE TO PROVIDE FOR A STANDARDIZED GRADUATED GENERAL
PENALTY, AND COUNSEL FOR INDIGENT DEFENDANTS.

THE TOWN OF MINTURN, COLORADO, ORDAINS THIS ORDINANCE ENACTED ON SECOND
READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL
TOWN WEB SITE THIS 21st DAY OF NOVEMBER, 2018.

Matt Scherr, Mayor

ATTEST:

Jay Brunvand, Town Clerk

TOWN OF MINTURN, COLORADO
ORDINANCE NO. 12 - SERIES 2018
AN ORDINANCE ADOPTING A USE TAX AS APPROVED BY THE ELECTORS AND SETTING FORTH
DETAILS IN REGARD THERETO.

INTRODUCED, READ BY TITLE, APPROVED ON THE FIRST READING AND ORDERED PUBLISHED
BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL TOWN WEB SITE THE 21ST DAY OF NOVEMBER,
2018. A PUBLIC HEARING ON THIS ORDINANCE SHALL BE HELD AT THE REGULAR
MEETING OF THE TOWN COUNCIL OF THE TOWN OF MINTURN, COLORADO ON THE 5TH DAY OF
DECEMBER, 2018 AT 6:30p.m. AT THE MINTURN TOWN HALL 302 PINE STREET, MINTURN,
COLORADO 81645.
TOWN OF MINTURN, COLORADO

Matt Scherr, Mayor

ATTEST:

Jay Brunvand, Town Clerk

Published in the Vail Daily on November 27, 2018. 0000342078

Ad shown is not actual print size.

AN ORDINANCE APPROPRIATING REVENUES, APPROPRIATING EXPENDITURES, APPROVING TRANSFERS AND ADOPTING THE TOWN OF MINTURN BUDGET FOR THE PERIOD BEGINNING ON THE FIRST DAY OF JANUARY, 2019 AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

THE TOWN OF MINTURN, COLORADO, ORDAINS THIS ORDINANCE ENACTED ON SECOND READING AND ORDERED PUBLISHED BY TITLE ONLY AND POSTED IN FULL ON THE OFFICIAL TOWN WEB SITE THIS 5th DAY OF DECEMBER, 2018.

Matt Scherr, Mayor

ATTEST:

Jay Brunvand, Town Clerk

**TOWN OF MINTURN, COLORADO
ORDINANCE NO. 12 – SERIES 2018**

AN ORDINANCE ADOPTING A USE TAX AS APPROVED BY THE ELECTORS AND SETTING FORTH DETAILS IN REGARD THERETO

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TOWN OF MINTURN, COLORADO

Matt Scherr, Mayor

ATTEST:

By: _____
Jay Brunvand, Town Clerk

Published in the Vail Daily on December 8, 2018. 0000349485