

# Colorado Springs “Special Districts 101.5”

## Session No. 7

City Council Work Session August 24, 2020

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Carl Schueler, Planning Manager- Comprehensive Planning



# Session 7 Topics



- 1) Reminder of Prior Sessions
- 2) Follow-up from Session #6
- 3) District Accountability and Reporting
- 4) Transition of District Governance
- 5) District Dissolution
- 6) Next Steps
  - Jeff Greene, Peter Wysocki

# Prior Sessions



## **Session 1-** (September 23, 2019)

- General district overview
- State and County-wide district context
- 2006 Special District Policy
- BIDs

## **Session 2-** (October 21, 2019)

- Metropolitan Districts

## **Session 3-** (November 7, 2019)

- Metropolitan district follow-up- statutory findings
- Special district submittal, review and approval processes
- GIDs

# Prior Sessions



## **Session 4-** (November 25, 2019)

- Metropolitan district service adequacy finding
- LIDs and SIDs
- Mill levies and Gallagher adjustments

## **Session 5-** (December 9, 2019)

- SIMDs
- Special district financial obligations, debt authorizations and debt issuances

## **Session 6-** (January 13, 2020)

- District powers and functions in addition to debt issuance
- District boards and elections

- Most materials will be available Planning Website

# Session 6 Follow-up



- Updated district mill levy summary is now available and attached
  - Numerous small updated Gallagher adjustments
  - Some addition levies for new or activated districts
- Taxable status of District versus HOA-owned properties

# Follow-up -Mill Levy Summary Table



- Attached
- 2019 taxes payable in 2020
- Additional districts have certified levies
- Several limited upward Gallagher adjustments

# Follow-up

## -Taxable Status of District versus HOA-owned Properties



- Neither are typically assessed for taxes
- District property usually tax exempt
- HOA property non-taxable
  - value of common property allocated to individual taxable properties

# HOA/ Metropolitan District Comparison



- Advantages of a combined structure:
  - Communication
  - Avoidance of duplicate administrative costs
  - Efficiency of tax and fee collection
  - Powers and protections district
  - Similar opportunities for representation, recourse, accountability



# Accountability and Reporting



- As governmental entities, all districts subject to Colorado Open Records and Meetings law
- Various district- specific legislation
- BID annual actions
- Metropolitan District (Exhibit E) disclosures and annual reports
- Contacts available via Assessor
- Colorado Department of Local Affairs (DOLA) Site
- IRS (Internal Revenue Service) accountability for tax-exemption and certification of costs, etc.

# Contacts, Annual Reports and Disclosure



## Contacts Approach and Philosophy

- Rely on Districts
- Colorado Department of Local Affairs (DOLA) Local Government web site
- Official City Files in Clerk's Office, or Budget and Finance



# District Contacts



- Budget and Finance is the first point of contact for **GIDs** (general improvement districts)
- Parks Department is first point of contact for **SIMDs**
- Districts themselves are first contact for **metropolitan districts and BIDs**
  - City maintains a contact list
  - Most districts have a management contact

# District Web Sites



## Banning Lewis Ranch Metropolitan District Nos. 1 - 5 and 8 - 11 Regional Metropolitan District Nos. 1 & 2

- Home
- District Map
- Services
- Financial
- Documents
- Meetings
- Board
- Contacts
- Links

### Meetings

The Districts Board of Directors meet regularly at the time and location listed below. Please contact Kimbrie Garcia prior to attending a meeting as the dates and times may change. She can be reached by phone on 719-284-7249 or by e-mail at [kimbrie.garcia@claconnect.com](mailto:kimbrie.garcia@claconnect.com).

**When:** The 3<sup>rd</sup> Thursday of January, April, July, and November.  
BLRMD District-1 9:00 a.m.  
BLRMD District-2 10:00 a.m.

**Where:** Northtree Ranch House (*Temporarily conferencing due to COVID-19*)  
6885 Vista del Pico  
Colorado Springs, Colorado 80927

**Agendas:** The Board designates the URL Domain for [Banning Lewis Ranch Metro District](#) as the District's official website and posting place for notices of meetings pursuant to Colorado Revised Statutes 24-6-402(2)(c)(III).

Meeting agendas are posted a minimum of 24 hours prior the meeting.



### Woodmen Heights Metropolitan District

#### Welcome to Woodmen Heights Metropolitan District Nos. 1-3!

We have provided important District Information online for easy access for our residents and taxpayers. You can find contact information for the Board of Directors and the District's Manager, Walker Schooler District Managers under District Information as well as the district map and development plan. The Calendar of Events provides dates and times of our Board meetings and other important dates. Board Meeting Agendas, Minutes and Election Information can be found on the Board Meeting Information page. Profit & Loss reports, Audit Information and Budgets can be found on the Financial Information page. The District's Service Plan, Resolutions, and the Transparency Notice can be found on the Important District Documents page.

#### Quick Overview of the Districts:

Woodmen Heights Metropolitan Districts 1, 2, and 3 were formed by a Board of Directors authorized by the City of Colorado Springs on July 29, 2004. It is intended that the Districts provide essential public purpose facilities and improvements for the use and benefits of the residents and taxpayers within the boundaries of the Districts. The primary purpose of the Districts is to construct, install, acquire, finance and otherwise provide streets such as Volner Road widening and the realignment at Black Forest Road along with improvements at Marksheffel Road and the bridge at Sand Creek.

Many Districts have  
robust web sites

# Sample from EPC Assessor's Web Site



## TAX ENTITY AND LEVY INFORMATION

County Treasurer Tax Information

Tax Area Code: **JGM** Levy Year: **2018** Mill Levy: **120.744**

TAXING ENTITY	LEVY	CONTACT NAME/ORGANIZATION	CONTACT PHONE
EL PASO COUNTY	7.738	FINANCIAL SERVICES	(719) 520-6400
EPC ROAD & BRIDGE SHARE	0.165	-	(719) 520-6498
CITY OF COLORADO SPRINGS	4.279	CITY OF CS-CFO	(719) 385-5224
EPC-COLORADO SPGS ROAD & BRIDGE SHARE	0.165	-	(719) 520-6498
ACADEMY SCHOOL NO 20	60.216	BECKY ALLAN	(719) 234-1200
PIKES PEAK LIBRARY	4.000	MIKE VARNET	(719) 531-6333
SOUTHEASTERN COLO WATER CONSERVANCY	0.944	JAMES BRODERICK	(719) 948-2400
EL PASO COUNTY CONSERVATION	0.000	PAMELA DAVISON	(719) 632-9598
FLYING HORSE METRO #2	43.237	SARAH STEPH	(719) 592-9333

# DOLA Local Government Web Site



- State has some reporting requirements
- Systematic format

The screenshot shows the DOLA Colorado Department of Local Affairs website. The header includes the DOLA logo and a navigation menu with links for Home, Local Government, Property Taxation, Housing, Assessment Appeals, and Disaster Recovery. The main content area is titled "Active Colorado Local Governments" and features a filter menu with options for Local Governments, Counties, Municipalities, Local Government Types, Local Government Finances, Property Tax Entities, and Revenue Limits. Below the filter menu, there are two bullet points: "For county reports on expenditures and warrants, see the Colorado Press Association's Public Notice Colorado" and "Please see Colorado Local Government Types for descriptions of the type codes." A section titled "View Active Local Governments Alphabetically" includes a "County:" dropdown menu set to "El Paso" and a "View" button. Below this, it states "Total Active Local Governments in County: 313". A table lists the first three entries:

District Name and Address:	Filings:	LG ID:	Type:	County:
<b>Banning Lewis Ranch Metropolitan District No. 11</b> 1700 Lincoln Street, Suite 2000 c/o Spencer Fane, LLP Denver, CO 80203-4554 <a href="#">Special District Directors</a>	<a href="#">View Filings</a>	67100	6	El Paso
<b>Banning Lewis Ranch Metropolitan District No. 2</b> 8390 E. Crescent Parkway, Ste 300 Greenwood Village, CO 80111-2814 <a href="#">Special District Directors</a>	<a href="#">View Filings</a>	65487	6	El Paso
<b>Banning Lewis Ranch Metropolitan District No. 3</b> 8390 E. Crescent Pkwy., Suite 500 c/o CliftonLarsonAllen LLP Greenwood Village, CO 80111-2814 <a href="#">Special District Directors</a>	<a href="#">View Filings</a>	65488	6	El Paso

# Standardized DOLA Filings



**COLORADO**  
Department of Local Affairs



[Home](#)

[Local Government](#)

[Property Taxation](#)

[Housing](#)

[Assessment Appeals](#)

[Disaster Recovery](#)

## Local Government Filings

Local Government: [Banning Lewis Ranch Metropolitan District No. 2 \(65487\)](#)



Type: [Metropolitan Districts](#)

Associated Counties: [El Paso](#)

[Summary](#)

[Budget](#)

[Finance](#)

[Director Information](#)

[Elections](#)

[Maps & Boundaries](#)

[Organizational](#)

[Service Plan](#)

[Contacts](#)

[Other Filings](#)

Mailing Address (1): [8390 E. Crescent Parkway, Ste 300](#)

Mailing Address (2):

City/State/Zip: [Greenwood Village, CO 80111-2814](#)

Date Formed: [12/01/2005](#)

# Location of Transparency Notice



**COLORADO**  
Department of Local Affairs



- Home
- Local Government
- Property Taxation
- Housing
- Assessment Appeals
- Disaster Recovery

## Local Government Filings - Contacts

Local Government: [Banning Lewis Ranch Metropolitan District No. 2 \(65487\)](#)

Type: [Metropolitan Districts](#)

Associated Counties: [El Paso](#)

- Summary
- Budget
- Finance
- Director Information
- Elections
- Maps & Boundaries
- Organizational
- Service Plan
- Contacts
- Other Filings

Announcements:

*None*

Document Date: ▼	Year: ▼	Document Type: ▼	Date Filed: ▼	Size:	View:
01/07/2019	2019	Transparency - Notice to Electors	01/07/2019	0.06 MB	
01/04/2018	2018	Transparency - Notice to Electors	01/09/2018	0.15 MB	
01/09/2017	2017	Transparency - Notice to Electors	01/11/2017	0.15 MB	
01/14/2016	2016	Transparency - Notice to Electors	01/14/2016	0.19 MB	
01/15/2015	2015	Transparency - Notice to Electors	01/15/2015	0.14 MB	
01/12/2015	2015	Annual Contact Notification (Repealed)	01/12/2015	0.11 MB	
01/13/2014	2014	Transparency - Notice to Electors	01/13/2014	0.16 MB	
01/06/2014	2014	Annual Contact Notification (Repealed)	01/07/2014	0.04 MB	
03/21/2013	N/A	Annual Contact Notification (Repealed)	03/21/2013	0.02 MB	
01/15/2013	2013	Transparency - Notice to Electors	01/15/2013	0.14 MB	
04/05/2012	2012	Transparency - Notice to Electors	04/05/2012	0.04 MB	



# District Dissolution



- District- specific statutory processes
- May occur if districts have never become active or have achieved their purposes
  - Or if converted to another entity
- **GIDs**- Council initiates (as GID board)
- **BIDs**- Council action
- **Metropolitan districts**- May be some Council action, but by Court order
- Dissolution may not be as common in the future
  - Ownership and maintenance functions

# Transition of District Governance



- Most districts are initiated by developers with developer boards
  - Ownership groups may change
- BIDs could transition to multiple business owner boards
- Single metropolitan districts typically transition to resident or property owner boards
  - Some have in Colorado Springs have transitioned or are in the process
- Process more complicated and extended with multiple metropolitan district structures
  - None have yet transitioned in Colorado Springs
  - Eventual dissolution of the operating/control district
    - Refer to attachment

# Next Steps/ Recommendations



- Make these session materials available on City web site
- Special District Working Group
  - Recommend revisions to Special District Policy, BID Operating Plan and Budget Template and metropolitan district Model Service Plans and report back to Council
  - Councilors Knight and Geislinger with knowledgeable members and City staff support