

**RESOLUTION OF THE TOWN OF MOUNTAIN VILLAGE, COLORADO  
APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN SAN MIGUEL  
COUNTY AND THE TOWN FOR THE PURPOSES OF AUTHORIZING THE COUNTY TO  
COLLECT MOTOR VEHICLE SALES TAX, LESS A VENDOR FEE**

**RESOLUTION NO. 2020-1203-19**

**RECITALS**

**WHEREAS**, the Town of Mountain Village (the “Town”) is authorized to enter into intergovernmental agreements pursuant to C.R.S. §29-1-201 and §30-11-101, as amended, and Article XIV, Section 18, of the Colorado Constitution; and

**WHEREAS**, pursuant to Section 9.2 of the Town Home Rule Charter, the Town Council may enter into intergovernmental agreements for services of public benefit, under such terms and conditions deemed desirable by Town Council; and

**WHEREAS**, the purchase and sale of motor vehicles is subject to a sales tax pursuant to Sections 3.04 of the Town’s Municipal Code; and

**WHEREAS**, the San Miguel County Clerk and Recorder (the “County Clerk and Recorder”) registers and titles vehicles in accordance with state statute; and

**WHEREAS**, when registering and titling vehicles, the County Clerk and Recorder must collect all applicable sales and/or use tax unless proof is provided that sales and/or use tax has been paid for such vehicles; and

**WHEREAS**, it is convenient for the County Clerk and Recorder to collect applicable sale and/or use tax for vehicles on behalf of various municipalities and special districts within its jurisdiction and remit it to those municipalities and special districts; and

**WHEREAS**, the Town desires for the County to collect applicable sales tax on vehicles on behalf of it when registering or titling such vehicles (“Town Sales Tax”); and

**WHEREAS**, the County and the Town agree that the County will collect such Town Sales Tax on behalf of the Town and remit the Town Sales Tax to the Town minus an appropriate vendor fee; and

**WHEREAS**, the County and the Town desire to enter into an intergovernmental agreement to authorize the County to collect such Town Sales Tax on behalf of the Town.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Mountain Village, Colorado, that:

**Section 1. Recitals Incorporated.** The above and foregoing recitals are incorporated herein by reference and adopted as findings and determinations of the Town Council.

**Section 2. Approval of Intergovernmental Agreement.** The Town Council hereby formally authorizes the Mayor to enter into that certain intergovernmental agreement with the County for the collection of sales tax on the sale of motor vehicles in substantially the same form attached hereto as **Exhibit A.**

**Section 3. Effective Date.** This Resolution shall be in full force and effect upon its passage and adoption.

ADOPTED AND APPROVED by the Town Council at a regular public meeting held on the 3rd day of December 2020.

TOWN OF MOUNTAIN VILLAGE,  
TOWN COUNCIL

By:   
Laila Benitez, Mayor

ATTEST:

  
Susan Johnston, Town Clerk

APPROVED AS TO FORM:

  
Paul Wisor, Town Attorney

**INTERGOVERNMENTAL AGREEMENT BETWEEN SAN MIGUEL COUNTY AND THE  
TOWN OF MOUNTAIN VILLAGE, WHEREBY THE COUNTY CLERK AND RECORDER  
WILL COLLECT VEHICLE SALES AND/OR USE TAX, LESS A VENDOR FEE**

**THIS INTERGOVERNMENTAL AGREEMENT** (“Agreement”) is made and entered into this 3<sup>rd</sup> day of December 2020, by and between San Miguel County (“**County**”), State of Colorado, a body corporate and politic and the Town of Mountain Village (“**Town**”), a Home Rule Municipality in the State of Colorado.

**RECITALS**

**WHEREAS**, the County Clerk and Recorder registers and titles vehicles in accordance with state statute; and

**WHEREAS**, when registering and titling vehicles, the County Clerk and Recorder must collect all applicable sales and/or use tax unless proof is provided that sales and/or use tax has been paid for such vehicles; and

**WHEREAS**, it is convenient for the County Clerk and Recorder to collect applicable sale and/or use tax for vehicles on behalf of various municipalities and special districts within its jurisdiction and remit it to those municipalities and special districts; and

**WHEREAS**, the Town desires for the County to collect applicable sales and/or tax on vehicles on behalf of it when registering or titling such vehicles (“Town Sales and/or Use Tax”); and

**WHEREAS**, the County and the Town agree that the County will collect such Town Sales and/or Use Tax on behalf of the Town and remit the Sales and/or Use Tax to the Town minus an appropriate vendor fee; and

**WHEREAS**, this Intergovernmental Agreement is authorize pursuant to C.R.S. § 29-1-201 and §30-11-101, as amended, and Article XIV, Section 18, of the Colorado Constitution.

**AGREEMENT**

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

1. **Services.** The County Clerk and Recorder will collect Town Sales and/or Use Tax, on behalf of the Town, when registering and titling vehicles. The County will remit such Town Sales and/or Use Tax to the Town on a regular basis minus and Vendor Fee.
2. **Vendor Fee.** The County Clerk and Recorder will retain 3.33% of the amount collected to pay the costs and expenses associated with collection of the Town Sales and/or Use Tax.
3. **Term of the Agreement.** This Agreement shall commence upon the date first written above, and subject to the provisions of paragraph 4 hereof, shall continue in full force and effect until terminated by the parties.

4. **Termination.** Either party shall have the right to terminate this agreement with or without cause at any time by giving the other party one hundred (180) days' prior written notice of termination. Upon termination, the County shall be entitled to compensation for services performed prior to such termination, and both parties shall thereafter be relieved of any and all duties and obligations under this Agreement.
5. **Modification.** Any amendments or modifications shall be in writing signed by both parties.
6. **General Provisions.**

- A. **Notice.** Notice under this Agreement shall be given in writing and shall be deemed received if given by: (a) confirmed electronic transmission (as defined below) when transmitted, if transmitted on a business day and during the normal business hours of the recipient, and otherwise on the next business day following transmission; (b) certified mail, return receipt requested, postage pre-paid, three (3) business days after being deposited in the United States mail; or (c) overnight carrier service or personal delivery when received. Notice shall be given to the parties at the following addresses:

**San Miguel County Representative:**

San Miguel County  
San Miguel County Clerk and Recorder  
305 W. Colorado Ave. 1<sup>st</sup> Floor  
PO Box 548  
Telluride, Co 81435  
Telephone: 970-728-3954  
E-mail: [stephanniev@sanmiguelcountyco.gov](mailto:stephanniev@sanmiguelcountyco.gov)

**Contractor Representative:**

Town of Mountain Village  
Town of Mountain Village Finance Department  
455 Mountain Village Boulevard Suite A  
Telluride, Co. 81435  
Telephone: 970-369-6407  
E-mail: Kevin Swain [kswain@mtnvillage.org](mailto:kswain@mtnvillage.org)

**Copy to: San Miguel County Attorney**

Attn.: Amy Markwell  
PO Box 1170 (mailing)  
333 W. Colorado Ave. (physical)  
Telluride, CO 81435  
970-728-3879  
E-mail: [attorney@sanmiguelcountyco.gov](mailto:attorney@sanmiguelcountyco.gov)

**“Electronic Transmission”** means any form of communication not directly involving the physical transmission of paper that creates a record that may be retained, retrieved, and reviewed by a recipient thereof, and that may be directly reproduced in paper form by such a recipient through an automated process, but specifically excluding facsimile transmissions and texts. The parties agree that: (a) any notice or communication transmitted by electronic transmission shall be treated in all manner and respects as an

original written document; (b) any such notice or communication shall be considered to have the same binding and legal effect as an original document, and; (c) at the request of either party, any such notice or communication shall be re-delivered or re-executed, as appropriate, by the party in its original form.

- B. No modification or waiver of this Agreement or of any covenant, condition, or provision herein contained shall be valid unless in writing and duly executed by the party to be charged therewith.
- C. This written Agreement embodies the whole agreement between the parties hereto and there are no inducements, promises, terms, conditions, or obligations made or entered into either by the County or the Town other than those contained herein.
- D. This Agreement shall be binding upon the respective parties hereto, their successors or assigns and may not be assigned by anyone without prior written consent of the other respective party hereto.
- E. All agreements and covenants herein are severable, and in the event that any of them shall be held invalid by a court of competent jurisdiction, this Agreement shall be interpreted as if such invalid Agreement or covenant were not contained herein.
- F. The Town has represented to County and, likewise, the County has represented to the Town that it possess the legal ability to enter into this Agreement. In the event that a court of competent jurisdiction determines that either of the parties hereto did not possess the legal ability to enter into this Agreement, this Agreement shall be considered null and void as of the date of such Court determination.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first set forth above.

COUNTY OF SAN MIGUEL, STATE OF COLORADO  
By and Through its BOARD OF COUNTY COMMISSIONERS

By: \_\_\_\_\_  
Hilary Cooper, Chair


Attest:

By: \_\_\_\_\_  
Carmen Warfield, Chief Deputy Clerk

TOWN OF MOUNTAIN VILLAGE

By:   
Laila Benitez, Mayor

Attest:

By:   
Susan Johnston, Town Clerk