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**CITY COUNCIL AGENDA  
MONDAY, MARCH 23, 2020  
250 NORTH 5<sup>TH</sup> STREET  
6:00 PM – SPECIAL MEETING – CITY HALL AUDITORIUM**

*To become the most livable community west of the Rockies by 2025*

**Call to Order, Pledge of Allegiance, Moment of Silence**

**Citizen Comments - SUSPENDED**

*Until further notice the City Council will, in the interest of public health and safety, be changing its procedure for Council meetings. City Council may hold virtual meetings appearing by telephone or video conferencing. The City is endeavoring to provide alternatives to in-person attendance for City Council, City staff and members of the public to prevent the possible spread of COVID-19.*

*In lieu of in person attendance, the public may listen to/view Council meetings on television on Charter channel 191 or online via live streaming at [www.gjcity.org](http://www.gjcity.org). The public may contact City Council and/or City staff by e-mail regarding items on an agenda at [www.gjcity.org](http://www.gjcity.org). Electronic communications will be distributed to the person(s) to whom addressed and Council and staff will try and respond as quickly as possible.*

*For information about COVID-19 and the City's planning and preparedness in response to the virus outbreak, please go to [www.gjcity.org](http://www.gjcity.org).*

**REGULAR AGENDA**

*If any item is removed from the Consent Agenda by City Council, it will be considered here.*

**1. Other Action Items**

- a. Electronic Meeting Participation

- b. Emergency Declaration
  - c. An Emergency Ordinance to Amend the Grand Junction Municipal Code Regarding Lodging, Sales and Use Tax in the City of Grand Junction, Colorado in Order to Defer the Payment of City Sales, Use, and Lodging Taxes
  - d. An Emergency Supplemental Ordinance to Appropriate \$4,400,000.00 from the City General Fund Reserve to Support the City's Economic Stimulus and Recovery Response Fund in the City of Grand Junction, Colorado
- 2. Other Business**
- 3. Adjournment**



## Grand Junction City Council

### Regular Session

Item #1.a.

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**Meeting Date:** March 23, 2020

**Presented By:** John Shaver, City Attorney

**Department:** City Attorney

**Submitted By:** John Shaver

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### **Information**

#### **SUBJECT:**

Electronic Meeting Participation

#### **RECOMMENDATION:**

Staff recommends adoption of the resolution.

#### **EXECUTIVE SUMMARY:**

The purpose of the Policy is the facilitation of City Council operations during the pandemic by providing for Councilmembers participation in meetings without exposing themselves or others to risks of contagion.

#### **BACKGROUND OR DETAILED INFORMATION:**

This policy is a temporary, emergency policy and is established to respond to the novel coronavirus (COVID-19) pandemic ("Policy.")

The purpose of the Policy is the facilitation of City Council operations during the pandemic by providing for Councilmembers participation in meetings without exposing themselves or others to risks of contagion.

Paragraph 5, needs to be completed following discussion and direction by City Council. The question in its most basic form is whether some physical presence of some number of Councilmembers is required. Following discussion and direction the policy will be amended and approved in final form as determined by the Council.

The Policy is adopted by Resolution of the City Council and remain in effect until it is

withdrawn at the conclusion of the emergency or superseded by adoption of a Resolution modifying the Policy.

**FISCAL IMPACT:**

The City currently has existing technological capacity to support electron meeting participation by City Council.

**SUGGESTED MOTION:**

I move to (adopt/deny) Resolution No. 14-20, a resolution providing for Telephone and Electronic Participation in City Council Meetings.

**Attachments**

1. Policy Electronic Participation
2. RES-CouncilElectronicMeetingspolicy

## Telephone and Electronic Participation in City Council Meetings.

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This policy is a temporary, emergency policy and is established to respond to the novel coronavirus (COVID-19) pandemic (“Policy.”)

The purpose of the Policy is the facilitation of City Council operations during the pandemic by providing for Councilmembers participation in meetings without exposing themselves or others to risks of contagion.

The Policy is adopted by Resolution of the City Council and remain in effect until it is withdrawn at the conclusion of the emergency or superseded by adoption of a Resolution modifying the Policy.

1) A City Councilmember may participate and vote by telephone or electronic (Skype, WebX *etc.*) means (“Electronic Participation”) at a meeting of the City Council if the Councilmember is unable to physically attend the meeting(s) due to quarantine, illness or has concern of risk of exposure to the COVID-19.

2) For purposes of this Policy, Electronic Participation requires utilizing conference telephone, video or similar electronic means which is(are) clear, uninterrupted and allows two-way communication for the Councilmembers in attendance and the Councilmember participating remotely, as well as persons interested in the conduct of City business. Members of the public will be provided a means by which to watch and/or hear the proceedings of any meeting conducted pursuant to this policy as the limits of available technology allow.

(3) A Councilmember(s) who desires Electronic Participation will provide advance notice of his/her desire to participate by telephone or electronically and his/her telephone or electronic contact information to the City Manager a reasonable time, as determined by the City Manager in consultation with the City Clerk, in advance of the meeting so that the City can make every reasonable effort to provide the technical means, connections and equipment necessary to fulfill such request(s).

(4) A Councilmember(s) may not participate by telephone or electronically in a quasi-judicial hearing, but may participate in the remaining items of any public meeting.

(5) Electronic Participation by a Councilmember(s) shall be counted toward the establishment of a quorum for conducting business of the City Council. During the pandemic, physical presence of a quorum is not required; however, at least \_\_\_ member(s) of the City Council shall be present.

(6) Electronic Participation may be discontinued by a motion and majority of Councilmembers voting in support of the motion, at any time during a meeting in which it is allowed, if the telephonic or electronic service, equipment or connection(s) results in distorted transmissions of audio and/or video and cannot reasonably be restored within a reasonable time.

(7) This policy applies to all public meetings of the City Council.

(8) All votes shall be conducted by roll call.

(9) “Action plus” minutes of the meeting together with an audio and/or video recording shall be taken and kept as the record of all meetings conducted pursuant to this Policy.

(10) Meetings conducted pursuant to this Policy shall be broadcast on channel 191 and streamed on [gcity.org](http://gcity.org) unless technical difficulties prohibit broadcasting and/or streaming.

DRAFT

RESOLUTION NO. \_\_-20

A RESOLUTION ADOPTING AN EMERGENCY POLICY REGARDING TELEPHONE AND ELECTRONIC PARTICIPATION IN CITY COUNCIL MEETINGS.

RECITALS:

The City Council has considered the attached Telephone and Electronic Participation in City Council Meetings Policy (“*Policy*”) and has determined that the adoption thereof will provide a method for conducting City Council meetings during the novel coronavirus (COVID-19) pandemic.

The *Policy* will help the Council to conduct efficient and effective meetings in its administration of the public’s business.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION:

- a) The *Policy* shall constitute the procedure for the City Council to conduct meetings of the Grand Junction City Council; and,
- b) The *Policy* is effective immediately and shall continue in effect until revised by subsequent resolution of the Council.

PASSED and ADOPTED this 23rd day of March 2020.

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J. Merrick Taggart  
President of the City Council

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Wanda Winklemann  
City Clerk

## Telephone and Electronic Participation in City Council Meetings.

This policy is a temporary, emergency policy and is established to respond to the novel coronavirus (COVID-19) pandemic (“Policy.”)

The purpose of the Policy is the facilitation of City Council operations during the pandemic by providing for Councilmembers participation in meetings without exposing themselves or others to risks of contagion.

The Policy is adopted by Resolution of the City Council and remain in effect until it is withdrawn at the conclusion of the emergency or superseded by adoption of a Resolution modifying the Policy.

1) A City Councilmember may participate and vote by telephone or electronic (Skype, WebX etc.) means (“Electronic Participation”) at a meeting of the City Council if the Councilmember is unable to physically attend the meeting(s) due to quarantine, illness or has concern of risk of exposure to the COVID-19.

2) For purposes of this Policy, Electronic Participation requires utilizing conference telephone, video or similar electronic means which is(are) clear, uninterrupted and allows two-way communication for the Councilmembers in attendance and the Councilmember participating remotely, as well as persons interested in the conduct of City business. Members of the public will be provided a means by which to watch and/or hear the proceedings of any meeting conducted pursuant to this policy as the limits of available technology allow.

(3) A Councilmember(s) who desires Electronic Participation will provide advance notice of his/her desire to participate by telephone or electronically and his/her telephone or electronic contact information to the City Manager a reasonable time, as determined by the City Manager in consultation with the City Clerk, in advance of the meeting so that the City can make every reasonable effort to provide the technical means, connections and equipment necessary to fulfill such request(s).

(4) A Councilmember(s) may not participate by telephone or electronically in a quasi-judicial hearing, but may participate in the remaining items of any public meeting.

(5) Electronic Participation by a Councilmember(s) shall be counted toward the establishment of a quorum for conducting business of the City Council. During the pandemic, physical presence of a quorum is not required; however, at least \_\_ member(s) of the City Council shall be present.

(6) Electronic Participation may be discontinued by a motion and majority of Councilmembers voting in support of the motion, at any time during a meeting in which it is allowed, if the telephonic or electronic service, equipment or connection(s) results in distorted transmissions of audio and/or video and cannot reasonably be restored within a reasonable time.

(7) This policy applies to all public meetings of the City Council.

(8) All votes shall be conducted by roll call.



(9) “Action plus” minutes of the meeting together with an audio and/or video recording shall be taken and kept as the record of all meetings conducted pursuant to this Policy.

(10) Meetings conducted pursuant to this Policy shall be broadcast on channel 191 and streamed on [gjcity.org](http://gjcity.org) unless technical difficulties prohibit broadcasting and/or streaming.



## Grand Junction City Council

### Regular Session

Item #1.b.

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**Meeting Date:** March 23, 2020

**Presented By:** John Shaver, City Attorney, Greg Caton, City Manager

**Department:** City Manager's Office

**Submitted By:** John Shaver

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### **Information**

#### **SUBJECT:**

Emergency Declaration

#### **RECOMMENDATION:**

City Council review and approval of the declaration of a local emergency.

#### **EXECUTIVE SUMMARY:**

The purpose of this item is to declare an emergency due to COVID-19 (coronavirus).

#### **BACKGROUND OR DETAILED INFORMATION:**

On March 9, 2020, the Mesa County Emergency Operations Plan was activated in response to the emerging threat due to COVID-19; the World Health Organization ("WHO") declared the worldwide outbreak of COVID-19 a "global pandemic", and, on March 11, 2020, the Governor of the State of Colorado declared a state of emergency due to the presence of COVID-19 in Colorado.

Due to the contagiousness of the illness and the fact that travelers from around the world visit Grand Junction and Mesa County, the Mesa County Public Health Department anticipates that the City will see cases of the virus and its transmission within the community. The virus, and the various public health and safety recommendations issued in response to it, have resulted in a severe economic contraction, especially on travel, restaurants and other food and beverage businesses.

As recently as four weeks ago, economic conditions were very strong with national, state and local unemployment at record low levels, sustained wages/wage growth, and

manifest optimism among businesses and across the economy. COVID-19 has caused or will likely cause loss of jobs and unprecedented economic impacts, including the possibility of recession. While Grand Junction has a long and strong history of resiliency, there is a very real risk of families losing income and businesses of all sizes experiencing significant economic injury due to COVID-19.

The Grand Junction Municipal Code authorizes the Mayor to declare a State of Emergency when it appears that the general health, safety and welfare of the inhabitants of the City are threatened. Because of the risk to the personal health and economic welfare to the persons and businesses of the City, Mesa County, and the Greater Grand Valley community, and in light of the ongoing risk to public health, safety and economic security, at this time, it is necessary to declare a Local State of Emergency.

**FISCAL IMPACT:**

Certainly this pandemic event will have significant economic impact, however, due to the unprecedented nature, it is difficult to estimate the impact at this time.

The City has and will continue to exercise prudent fiscal planning, response, and analysis and report to City Council as information is developed.

**SUGGESTED MOTION:**

I move to (adopt/deny) Resolution No. 15-20, a resolution declaring a local emergency regarding COVID-19 (Coronavirus disease 2019)

**Attachments**

1. COVID-19 - Local State of Emergency032120

**CITY OF GRAND JUNCTION, COLORADO  
LOCAL EMERGENCY DECLARATION  
REGARDING COVID-19 (CORONAVIRUS DISEASE 2019)**

**WHEREAS**, COVID-19 is a highly contagious virus that has spread into numerous countries throughout the world, including the United States; and,

**WHEREAS**, the virus may cause serious illness or death in certain cases, particularly for elderly and persons with underlying health conditions; and,

**WHEREAS**, on March 9, 2020, the Mesa County Emergency Operations Plan was activated in response to the emerging threat; and,

**WHEREAS**, on March 11, 2020, the World Health Organization (“WHO”) declared the worldwide outbreak of COVID-19 a “global pandemic”, pushing the threat beyond the “global health emergency” it had announced in January; and,

**WHEREAS**, on March 11, 2020, the Governor of the State of Colorado declared a state of emergency due to the presence of COVID-19 in Colorado; and,

**WHEREAS**, the Mesa County Public Health Department anticipates that, due to the contagiousness of the illness and the fact that travelers from around the world visit Grand Junction and Mesa County, that the City will see cases of the virus and its transmission within the community; and,

**WHEREAS**, the virus, and the various public health and safety recommendations issued in response to it, have resulted in a severe economic contraction, especially on travel, restaurants and other food and beverage businesses; and,

**WHEREAS**, as recently as four weeks ago, economic conditions were very strong with national, state and local unemployment at record low levels, sustained wages/wage growth, and manifest optimism among businesses and across the economy; and,

**WHEREAS**, COVID-19 has caused or will likely cause loss of jobs and unprecedented economic impacts, including the possibility of recession; and,

**WHEREAS**, while Grand Junction has a long and strong history of resiliency, there is a very real risk of families losing income and businesses of all sizes experiencing significant economic injury due to COVID-19; and,

**WHEREAS**, §42.02.780 of the Grand Junction Municipal Code authorizes the Mayor to declare a State of Emergency when it appears that the general health, safety and welfare of the inhabitants of the City are threatened; and,

**WHEREAS**, because of the risk to the personal health and economic welfare to the persons and businesses of the City, Mesa County, and the Greater Grand Valley community, and in light of the ongoing risk to public health, safety and economic security, at this time, it is necessary to declare a Local State of Emergency.

**NOW THEREFORE, THE MAYOR OF THE CITY OF GRAND JUNCTION, COLORADO BY AND WITH THE AUTHORITY VESTED IN HIM BY THE CITY COUNCIL DOES HEREBY MAKE THE FOLLOWING DECLARATIONS:**

- 1) The presence of COVID-19 in Mesa County and the City of Grand Junction constitutes a local state of emergency, as defined in §42.02.250 of the Grand Junction Municipal Code, and a state of emergency shall be declared to be in effect.
- 2) By and with this declaration the City Council ratifies the City's Emergency Operations Plan and implementation thereof which authorizes a systematic approach to respond to changes in the COVID-19 situation. With the Plan implementation, as well as incorporation, adoption and reflection of the recommendations of our Federal, State, and local health departments and other emergency service personnel and organizations, the City will respond to the emergency conditions caused by the COVID-19 pandemic.
- 3) Actions to be taken by the City in response to the economic emergency attendant to the pandemic include those within the administrative authority of the City Manager, which includes but is not limited to the promulgation of regulations deemed necessary by the City Manager to protect life and property and preserve critical resources. The first such regulation will be to suspend procedures in the Grand Junction Municipal Code/Zoning and Development Code requiring neighborhood meetings for development applications. During the declared emergency strict compliance with that requirement would result in exposure to and possible spread of the which would prevent, hinder, or delay responding to and/or recovery from the emergency. As well, the City Manager will evaluate adjustment to wastewater rates for restaurants, hotels and motels, and as appropriate reduce penalties and interest applicable to delinquent payment of sales, use and/or lodging tax, so long as returns are timely and accurately filed, and process emergency refunds as provided by City ordinance. Additionally, the City Manager will review and as appropriate access Federal and State programs and funds available to mitigate the emergency.
- 4) Further, it is hereby ordered that this Declaration be given prompt and general publicity and that a copy be filed promptly with the Grand Junction City Clerk and with the Colorado Division of Homeland Security and Emergency Management.

This declaration shall be made effective immediately on March 23, 2020 at \_\_\_\_ m. and shall be effective for 30 days and may be extended or terminated by subsequent action of the City Council.

DECLARED AND ADOPTED on this 23<sup>rd</sup> day of March, 2020.

CITY OF GRAND JUNCTION, COLORADO

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Rick Taggart  
President of the City Council and Mayor  
City of Grand Junction

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Wanda Winkelmann  
City Clerk



## Grand Junction City Council

### Regular Session

Item #1.c.

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**Meeting Date:** March 23, 2020

**Presented By:** Greg Caton, City Manager, Jodi Romero, Finance Director

**Department:** City Manager's Office

**Submitted By:** Greg Caton, City Manager  
Jodi Romero, Finance Director

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### **Information**

#### **SUBJECT:**

An Emergency Ordinance to Amend the Grand Junction Municipal Code Regarding Lodging, Sales and Use Tax in the City of Grand Junction, Colorado in Order to Defer the Payment of City Sales, Use, and Lodging Taxes

#### **RECOMMENDATION:**

Staff recommends the adoption of Ordinance No. Amending the Grand Junction Municipal Code in Order to Defer the Payment of City Sales, Use, and Lodging Taxes

#### **EXECUTIVE SUMMARY:**

The City recognizes that the COVID-19 Pandemic is significantly impacting businesses and employees in Grand Junction. In order to provide some relief and infuse funds back into the local economy, the City proposes to defer the payment of City of Grand Junction sales, use, and lodging taxes collected by businesses in February 2020. These taxes would normally be remitted to the City in March 2020, however by this action the payment due date would be extended until July 31, 2020.

#### **BACKGROUND OR DETAILED INFORMATION:**

On March 10, 2020, Governor Polis issued an Executive Order declaring a State of Emergency in response to the novel coronavirus of 2019 (COVID-19) pandemic.

On March 13, 2020 President Trump declared a national emergency in response to the COVID-19 pandemic.

On March 23, 2020 the Grand Junction City Council declared a local emergency due to the health and economic impacts of the COVID-19 pandemic.

Pursuant to the local declaration of emergency and by and with this emergency ordinance, the City is authorized to assist persons and businesses impacted by complying with the Federal, State or local public health official's imposition or recommendation of social distancing, self-quarantine and other measures related to COVID-19 that have direct and indirect impacts on business and economic conditions.

The temporary assistance afforded by this ordinance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for a temporary refund of taxes paid to the City. With approval of this ordinance emergency tax relief will be available from the City for businesses that collect and remit City sales, use and lodging taxes that have been directly affected by and because of the declared COVID-19 emergency.

**FISCAL IMPACT:**

Deferring the payment of City of Grand Junction taxes collected in February 2020 until July 31, 2020 has the potential of infusing \$4 million back into the economy through the businesses. It is expected that not all businesses will choose this option. The exposure associated with not collecting deferred payments is estimated to be approximately \$500,000, however this risk is recommended in order to preserve business and local employment that generates significant and critical economic impact in this community.

**SUGGESTED MOTION:**

I move to (adopt/deny) Emergency Ordinance No. 4912, an Emergency Ordinance to Amend the Grand Junction Municipal Code Regarding Lodging, Sales and Use Tax in the City of Grand Junction, Colorado.

**Attachments**

1. Sale Tax Letter to Council (003)
2. ORD-Emergency Amendment of Tax Code





March 19, 2020

(delivered electronically)

Dear Members of the Grand Junction City Council;

In an overabundance of caution, I am making comments regarding the emergency ordinance you are considering related to sales tax remittance in writing rather than in person. I was approached by one of our locally owned small business owners earlier this week about asking the city and other entities to delay payment of sales taxes in the short term to help with cash flow issues related to the significant drop in business she was encountering. I honestly was not sure this was something this body would consider so am delighted you have an action item to address this request on March 23<sup>rd</sup>. I urge you to act favorably in helping our small business community in this way.

In a survey the Chamber is conducting this week we are finding that out of 130 businesses participating 22% of them are indicating their business income has dropped 50% or more. Another 28% have experienced revenue losses of between 25% and 50%. This drop in business has been sudden and unprecedented. We are focused in helping our many small businesses survive this health care crisis and see your actions as one of many that will be needed to ensure our economy recovers as quickly as possible. I don't need to tell you that small businesses are the backbone of our local and national economy.

For many businesses this delay in payments will allow them to help pay the rent and other overhead costs. For all businesses this sends a clear message that the City of Grand Junction values them and is willing to find creative ways to be of assistance in their time of need.

You are to be commended for considering this action and I urge you to vote yes.

Sincerely,

A handwritten signature in black ink that reads 'Diane Schwenke'.

Diane Schwenke  
President/CEO

**ORDINANCE NO. \_\_\_\_\_**

**AN EMERGENCY ORDINANCE TO AMEND THE GRAND JUNCTION MUNICIPAL  
CODE REGARDING LODGING, SALES AND USE TAX  
IN THE CITY OF GRAND JUNCTION, COLORADO**

RECITALS:

On March 10, 2020, Governor Polis issued an Executive Order declaring a State of Emergency in response to the novel coronavirus of 2019 (COVID-19) pandemic

On March 13, 2020 President Trump declared a national emergency in response to the COVID-19 pandemic.

On March 23, 2020 the Grand Junction City Council declared a local emergency due to the health and economic impacts of the COVID-19 pandemic.

Pursuant to the local declaration of emergency and by and with this emergency ordinance, the City is authorized to assist persons and businesses impacted by complying with the Federal, State or local public health official's imposition or recommendation of social distancing, self-quarantine and other measures related to COVID-19 that have direct and indirect impacts on business and economic conditions.

The temporary assistance afforded by this ordinance includes granting extensions for filing returns and making payments, relief from interest and penalties, and filing a claim for a temporary refund of taxes paid to the City. With approval of this ordinance emergency tax relief will be available from the City for businesses that collect and remit City sales, use and lodging taxes that have been directly affected by and because of the declared COVID-19 emergency.

The City of Grand Junction has the authority pursuant to its Charter, ordinances and law to declare a state of emergency when it appears that the general health, safety and welfare of the inhabitants of the City are threatened. The threats of the COVID-19 virus emergency are not just related to people's health but instead, and possibly to a much greater extent, relate to their economic health and well-being.

Given the unprecedented economic impacts, some of which are known and some of which remain unknown, of the COVID-19 outbreak on the local, regional, State and national economy the City Council finds and determines that tax relief is necessary, proper and that adoption of this ordinance will further the general health, safety and welfare of the community.

The City Council further determines that the Sales and Use and Lodging Tax Codes ("Codes") shall be temporarily amended to provide for:

- (1) refunds as requested by businesses that collect and remit City sales, use and lodging taxes that have been directly affected by and because of the declared COVID-19 emergency.
- (2) temporary relief from payment of tax collected by the extension of tax return payment due dates, relief of penalty and interest.
- (3) all taxes imposed by the Codes shall continue to be levied and collected except as until specifically amended by this ordinance.
- (4) the taxes imposed by the Codes in this chapter shall be in addition to all other taxes imposed by law.

At the March 23, 2020 public hearing the City Council discussed this Ordinance and determined that amendment of the Codes is necessary given the current emergency ... and the City Council deems it necessary to immediately modify the some of the regulations found in the Codes.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION, COLORADO:**

Title 3, Chapters 08.060, 12.260 and 12.370 of the Grand Junction Municipal Code are amended as follows (deletions ~~struck through~~; additions underlined):

3.08.060 Collection and refund of disputed tax or emergency refund – Refund procedure. (in relevant part)

(a) Collection and Refund of Disputed Tax or Emergency Refund. Should a dispute arise between the purchaser and vendor as to whether or not the sale of lodging is exempt from taxation under this chapter, nevertheless, the vendor shall collect and the purchaser shall pay such tax, and the vendor shall thereupon issue to the purchaser a receipt or certificate, on forms prescribed by the Finance Director, showing the names of the purchaser and vendor, the date, price, amount of tax paid, and a brief statement of the claim of exemption. The purchaser thereafter may apply to the Finance Director for a refund of such taxes, and it shall be the duty of the Finance Director to determine the question of exemption, subject to review by the courts.

As provided by Emergency Ordinance # \_\_\_\_\_ a vendor licensed by the City to remit taxes monthly may apply,

i) within 30 days after the due date for filing a return and paying lodging taxes collected in the month of February 2020 and remitted to the City in March 2020, for a refund of lodging taxes collected in the month of February 2020 and remitted to the City in March 2020 or

ii) a vendor licensed by the City to remit taxes quarterly may apply within 30 days after the due date for filing a return and paying lodging taxes collected in the months of January, February and March 2020 and remitted to the City in April 2020, for a refund of

lodging taxes collected in the months of January, February and March 2020 and remitted to the City in April 2020 in accordance with the Refund Procedure in this title. The application shall be made upon such forms as shall be prescribed and furnished by the Finance Director, which forms shall contain such information as the Finance Director shall prescribe.

(b) Refund Procedure.

(1) Generally. A refund shall be made, or credit allowed, for the tax paid under dispute by any purchaser who has an exemption as in this chapter set out or as an Emergency Refund as provided in Emergency Ordinance # \_\_\_\_. Such refund shall be made by the Finance Director after compliance with the conditions of this title section.

(2) Application. Applications for a refund of disputed tax must be made within 60 days after the purchase of the lodging on which the exemption is claimed and must be supported by the affidavit of the purchaser accompanied by the original paid invoice or sales receipt and a certificate issued by the vendor, and be made upon such forms as shall be prescribed and furnished by the Finance Director, which forms shall contain such information as the Finance Director shall prescribe.

Applications for an Emergency Refund as provided in Emergency Ordinance # \_\_\_\_ must be made within 30 days after the due date for filing a return and paying lodging taxes collected and remitted to the City as provided in 3.08.060(a) and otherwise by this title and be made upon such forms as shall be prescribed and furnished by the Finance Director, which forms shall contain such information as the Finance Director shall prescribe.

(3) Decisions. Upon receipt of an application for a refund of Disputed Tax or for an Emergency Refund, the Finance Director shall examine the same as soon as is practicable and shall give notice to the applicant by an order in writing of the decision thereon. The Finance Director is authorized to pay any Emergency Refund of lodging tax without further authorization by City Council.

(4) Partial Payments or Other Accommodation(s). The City Manager may accept any partial payment made and apply such payments towards the tax due. Acceptance of such payments shall not in any way limit the power to collect any total tax liability, neither will a refund, forbearance of collection for a time certain or on other condition(s) or other procedure including but not limited to temporary relief from payment of tax collected by the extension of tax return due dates, relief from imposition of penalty and/or interest on late payments or other implementation of Emergency Ordinance # \_\_\_\_ be cause or be legal basis for any vendor, taxpayer or other person to claim or assert that this Chapter is waived, lessened or unenforceable upon the expiration of the Emergency.

No tax overpayment shall be refunded or application for an Emergency Refund approved unless a claim for refund is signed and submitted to the City by the taxpayer.

### 3.12.260 Authority of City Manager. (in relevant part)

The power to administer this title chapter is hereby vested in the City Manager, who may delegate his/her authority to the Finance Director.

(a) Forms and Procedures. The City Manager shall prescribe forms and administrative procedures for the ascertainment, assessment, and collection and refund of the tax levied by this title chapter.

(g) Partial Payments or Other Accommodation(s). The City Manager may accept any partial payment made and apply such payments towards the tax due. Acceptance of such payments shall not in any way limit the power to collect any total tax liability, neither will a refund, forbearance of collection for a time certain or on other condition(s) or other procedure including but not limited to temporary relief from payment of tax collected by the extension of tax return due dates, relief from imposition of penalty and/or interest on late payments or other implementation of Emergency Ordinance # be cause or be legal basis for any vendor, taxpayer or other person to claim or assert that this Chapter is waived, lessened or unenforceable upon the expiration of the Emergency.

### 3.12.370 Claim for Refund.

No tax overpayment shall be refunded or application for an Emergency Refund approved unless a claim for refund is signed and submitted to the City by the taxpayer.

(a) Application. An application for refund of tax shall:

- (1) Be made on a claim for refund form furnished by the City; and,
- (2) Be signed by the taxpayer; and

(3) Include adequate documentation of the claim, and if approved, execute documents required by the City. If an Emergency Refund is approved, enter into a payment agreement on terms acceptable to the City and the taxpayer. The Finance Director is authorized to pay any Emergency Refund without further authorization by City Council.

(b) Decision. The City Manager shall examine the claim for refund and give written notice to the taxpayer of the amount to be refunded or denied.

(c) Refunds Not Assignable. The right of any person to obtain a refund pursuant to this chapter shall not be assignable.

(d) False Claims. No person shall make any false statement in connection with a claim for refund.

(e) As provided by Emergency Ordinance # \_\_\_\_\_ a vendor licensed by the City to remit taxes monthly City may apply, i) within 30 days after the due date for filing a return and paying sales and use taxes collected in the month of February 2020 and remitted to the City in March 2020, for a refund of sales and use taxes collected in the month of February 2020 and remitted to the City in March 2020 or  
ii) a vendor licensed by the City to remit taxes quarterly may apply within 30 days after the due date for filing a return and paying sales and use taxes collected in the months of January, February and March 2020 and remitted to the City in April 2020, for a refund of sales and use taxes collected in the months of January, February and March 2020 and remitted to the City in April 2020 in accordance with the Refund Procedure in this title.

(f) Applications for an Emergency Refund as provided in Emergency Ordinance # \_\_\_\_\_ must be made within 30 days after the due date for filing a return and paying sales and use taxes collected as provided in 3.12.370(e) and otherwise in this title and be made upon such forms as shall be prescribed and furnished by the Finance Director, which forms shall contain such information as the Finance Director shall prescribe.

Applicability, declaration of emergency and effective date.

City Council hereby declares that a special emergency exists and that this ordinance is necessary to ensure the preservation of the peace and the public health, safety and welfare by effectuating the Council's publicly articulated purposes as stated herein and in the Declaration of Emergency of even date herewith.

In declaring a special emergency, and by and with the adoption of this ordinance, the City Council is conscientiously stewarding the public's funds by infusing these funds back into the economy through the vendor (business).

This Ordinance, immediately on its final passage, shall be recorded in the City book of ordinances kept for that purpose, authenticated by the signatures of the Mayor and the City Clerk. The full text of the amending ordinance, in accordance with the Charter of the City of Grand Junction, is to be published in full.

This Ordinance shall apply to the City of Grand Junction. This Ordinance shall take effect immediately upon passage and with the unanimous approval of City Council.

Severability.

This Ordinance is necessary to protect the public health, safety and welfare of the residents of the City. If any provision of this Ordinance is found to be unconstitutional or illegal, such finding shall only invalidate that part or portion found to violate the law. All other provisions shall be deemed severed or severable and shall continue in full force and effect.

All other provisions of Title 3 of the Grand Junction Municipal Code shall remain in full force and effect.

Sunset.

Within sixty days of the adoption of this ordinance, the City Council shall consider the effectiveness of the ordinance at achieving its stated purposes and protecting the general health, safety and welfare of the residents of the City. Without further action by the City Council, the terms and provisions of this ordinance shall expire on the 73<sup>rd</sup> day (May 21, 2020) after the effective date hereof without subsequent action by the City Council.

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Rick Taggart  
President of the Council

ATTEST:

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Wanda Winkelmann  
City Clerk



**Grand Junction City Council**

**Regular Session**

**Item #1.d.**

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**Meeting Date:** March 23, 2020

**Presented By:** Greg Caton, City Manager

**Department:** City Manager's Office

**Submitted By:** Jodi Romero, Finance Director

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**Information**

**SUBJECT:**

An Emergency Supplemental Ordinance to Appropriate \$4,400,000.00 from the City General Fund Reserve to Support the City's Economic Stimulus and Recovery Response Fund in the City of Grand Junction, Colorado

**RECOMMENDATION:**

Staff recommends adoption of the emergency ordinance.

**EXECUTIVE SUMMARY:**

The purpose of this item is to adopt an emergency ordinance that creates an emergency fund for expenditures related to economic stimulus and recovery.

**BACKGROUND OR DETAILED INFORMATION:**

The coronavirus pandemic has created challenges for the Grand Junction community by causing both a public health and economic crisis locally. This crisis is formalized by the following declarations:

- On March 10, 2020, Governor Polis issued an Executive Order declaring a State of Emergency in response to the novel coronavirus of 2019 (COVID-19) pandemic.
- On March 13, 2020 President Trump declared a national emergency in response to the COVID-19 pandemic.
- On March 23, 2020 the Grand Junction City Council declared a local emergency due to the health and economic impacts of the COVID-19 pandemic.

The City of Grand Junction understands that some individuals in Grand Junction have been negatively impacted by losing their jobs. As a part of a comprehensive economic



response to the COVID-19 pandemic, the City of Grand Junction is implementing creative solutions to real problems.

Pursuant to the local declaration of emergency, and by and with this emergency ordinance, the City is authorized to assist persons impacted by complying with the Federal, State or local public health official's imposition or recommendation of social distancing, self-quarantine, business closures and other measures related to COVID-19 that have direct and indirect impacts on business and economic conditions.

This emergency supplemental appropriation provides, upon passage of the ordinance, for the disbursement of funds to set up the City Economic Stimulus and Recovery Response Fund. The Fund will add \$4,400,000 to the General Fund 100 for the emergency, temporary employment by the City of up to 400 persons for up to 90 days to perform necessary maintenance, repair and improvement of City parks, trails and facilities that has heretofore not been completed, been deferred or otherwise has not been accomplished.

The City Manager shall offer temporary employment to persons to perform work which may include but not be limited to:

- crack fill operations,
- storm water infrastructure (ditch, culvert and catch basin) maintenance,
- sidewalk repair and maintenance,
- landscape maintenance, planting, nursery operations, turf and field maintenance,
- graffiti removal,
- painting (buildings, fences, sign posts) and other maintenance of City facilities,
- cleaning street art,
- Riverfront cleanup and maintenance, and
- any other work deemed necessary and appropriate by the City Manager in light of need, social distancing and other protocols now in place or applicable to the mitigation of the spread of COVID-19.

This action is unprecedented; however, it is wholly consistent with the City's Strategic Plan. The adoption of this ordinance furthers the City's partnership with the community.

**FISCAL IMPACT:**

This emergency supplemental appropriation provides, upon passage of the ordinance, for the disbursement of funds to set up the City Economic Stimulus and Recovery Response Fund. The Fund will add \$4,400,000 to the General Fund 100 for the emergency, temporary employment by the City of up to 400 persons for up to 90 days to perform necessary maintenance, repair and improvement of City parks, trails and facilities that has heretofore not been completed, been deferred or otherwise has not been accomplished.

The City's General Fund Reserve is currently estimated to be between \$29 and \$30 million. City Council has the authority to use those reserves for the purposes described for emergency economic stimulus and recovery response. Specifically up to \$12 million in those funds are available before going into the minimum reserve. Additionally Council has the authority to use a portion of the minimum reserve for certain uses as long as it is replenished the following budget year.

**SUGGESTED MOTION:**

I move to (adopt/deny) Ordinance No. 4913, an Emergency Supplemental Ordinance to appropriate \$4,400,000.00 from the City General Fund Reserve to Support the City's Economic Stimulus and Recovery Response Fund in the City of Grand Junction, Colorado on final passage and order final publication in pamphlet form.

**Attachments**

1. ORD-Emergency Appropriation032220

**ORDINANCE NO. \_\_\_\_\_**

**AN EMERGENCY SUPPLEMENTAL ORDINANCE TO APPROPRIATE \$4,400,000.00  
FROM THE CITY GENERAL FUND RESERVE TO SUPPORT THE CITY'S  
ECONOMIC STIMULUS AND RECOVERY RESPONSE FUND  
IN THE CITY OF GRAND JUNCTION, COLORADO**

RECITALS:

On March 10, 2020, Governor Polis issued an Executive Order declaring a State of Emergency in response to the novel coronavirus of 2019 (COVID-19) pandemic

On March 13, 2020 President Trump declared a national emergency in response to the COVID-19 pandemic.

On March 23, 2020 the Grand Junction City Council declared a local emergency due to the health and economic impacts of the COVID-19 pandemic.

Pursuant to the local declaration of emergency, and by and with this emergency ordinance, the City is authorized to assist persons impacted by complying with the Federal, State or local public health official's imposition or recommendation of social distancing, self-quarantine, business closures and other measures related to COVID-19 that have direct and indirect impacts on business and economic conditions.

The temporary assistance afforded by this ordinance includes the creation of an emergency fund ("Economic Stimulus and Recovery Response Fund" or "Fund") in the City's budget for expenditure for the expenses directly and indirectly related to economic stimulus and recovery in the City of Grand Junction.

The City Manager is authorized to expend the Fund for temporary employment of unemployed City residents experiencing job loss, reduction in hours and/or other significant economic disruption, hardship or consequences. The Fund shall be solely expended by the City for and in response to unemployment because of the declared COVID-19 emergency.

The City of Grand Junction has the authority pursuant to its Charter, ordinances and law to declare a state of emergency when it appears that the general health, safety and welfare of the inhabitants of the City are threatened. The threats of the COVID-19 virus emergency are not just related to people's health but instead, and possibly to a much greater extent, relate to their economic health and well-being.

Given the unprecedented economic impacts, some of which are known and some of which remain unknown, of the COVID-19 outbreak on the local, regional, State and national economy the City Council finds and determines that an emergency appropriation is necessary, proper and that adoption of this ordinance will further the general health, safety and welfare of the community.

This ordinance appropriates a certain sum of money to defray the expenses and liabilities of the Fund. Furthermore, the 2020 budget shall be deemed to be amended for labor, equipment and capital expenses for the performance of projects that persons employed pursuant to the Fund may perform, all as specifically or generally stated in the ordinance.

Supplemental appropriations are required to ensure adequate appropriations by fund. If a new project or spending is authorized by City Council a supplemental appropriation is required for the legal authority to spend the funds. This ordinance confirms that authority and the City Manager is directed to forthwith develop and implement a plan for the expenditure of the Fund.

This emergency supplemental appropriation provides, upon passage of the ordinance, for the disbursement of funds to set up the City Economic Stimulus and Recovery Response Fund. The Fund will add \$4,400,000 to the General Fund 100 for the emergency, temporary employment by the City of up to 400 persons for up to 90 days to perform necessary maintenance, repair and improvement of City parks, trails and facilities that has heretofore not been completed, been deferred or otherwise has not been accomplished.

The City Manager shall offer temporary employment to persons to perform work which may include but not be limited to:

- crack fill operations,
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- landscape maintenance, planting, nursery operations, turf and field maintenance,
- graffiti removal,
- painting (buildings, fences, sign posts) and other maintenance of City facilities,
- cleaning street art,
- Riverfront cleanup and maintenance, and
- any other work deemed necessary and appropriate by the City Manager in light of need, social distancing and other protocols now in place or applicable to the mitigation of the spread of COVID-19.

This action is unprecedented; however, it is wholly consistent with the City's *Strategic Plan*. The adoption of this ordinance furthers the City's partnership with the community. As stated in the *Plan* the City

“... views partnership in its broadest sense and not merely through the lens of delivering municipal services. Partnership with a common purpose is the key to success with public and private collaboration. Whether evaluating opportunities for shared services, partnering for economic development, or creating a shared vision for the future of our community, we recognize that our residents will be best served as we work together with other organizations to find solutions. We take every opportunity to celebrate past successful partnerships to build momentum for future collaboration.”

The adoption of this ordinance is fiscally responsible. In this time of emergency, it would in fact be irresponsible to not adopt this ordinance. The approval of the ordinance will help to stabilize some people and in turn some businesses and in turn blunt the impact of the emergency. According to City Council policy, City reserves are for a “rainy day”- the COVID-19 emergency

necessitates expenditure of reserves so in the near and longer term future the economy may recover faster and stronger than if the Fund is not expended. As stated in the *Plan*

“The foundation of effective local governance is trust. To continue to build the trust placed in us by our citizens, we must be responsible stewards of the resources entrusted to our care. Because of limited resources, we must be effective in prioritizing our spending to focus on the things that citizens have identified as most important. As we establish plans and priorities, we do so with an eye to the future. It is not enough to merely find a way to fund a new project or amenity. We must also ensure that we are planning for long-term ongoing operations and maintenance with each item that we prioritize.”

The adoption of this ordinance serves to communicate with and engage the community at a time and under circumstances of severe need. As stated in the *Plan* the City will act to “build trust and ensure we continue to focus limited resources on our community’s highest priorities.” Appropriating funds to the Economic Stimulus and Response Recovery Fund is a high, if not highest priority of the community.

With the adoption of this ordinance the City Council is endeavoring to serve the people that make this community great. As stated in the *Plan*

“Grand Junction was founded by innovative leaders, ready to lead the way to a new future. Our city continues in that tradition of leadership today. We are not content to wait around for the future, but rather desire to actively shape it. Our City holds a key position in the region. We must be a driving force in issues of regional importance and play a leading role in the growth occurring on the Western Slope. We will do this by setting an example of how local government should operate – in our conduct, in our words, and in our ideas. The status quo will not satisfy us, nor will it work, as we continue to push ourselves outside of our comfort zone to be innovative leaders.”

At the March 23, 2020 public hearing the City Council considered the foregoing Recitals, the purposes of this Ordinance and the importance of it to the Community and determined that an appropriation in the sum of \$4,400,000 is necessary and proper given the current emergency.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND JUNCTION, COLORADO:**

That the following sum of money be appropriated from unappropriated fund balance and additional revenues to the Fund indicated for the year ending December 31, 2020, to be expended from such funds as follows:

Fund Name	Fund #	Appropriation
General	100	\$4,400,000.00

Applicability, declaration of emergency and effective date.

City Council hereby declares that a special emergency exists and that this ordinance is necessary to ensure the preservation of the peace and the public health, safety and welfare by effectuating the Council's publicly articulated purposes as stated herein and in the Declaration of Emergency of even date herewith.

In declaring a special emergency, and by and with the adoption of this ordinance, the City Council is conscientiously stewarding the public's funds by infusing funds into the economy through the emergency, temporary employment of persons experiencing job loss, reduction in hours and/or other significant economic disruption, hardship or consequences because of the declared COVID-19 emergency.

This Ordinance, immediately on its final passage, shall be recorded in the City book of ordinances kept for that purpose, authenticated by the signatures of the Mayor and the City Clerk. The full text of the amending ordinance, in accordance with the Charter of the City of Grand Junction, is to be published in full.

This Ordinance shall apply to the City of Grand Junction. This Ordinance shall take effect immediately upon passage and with the unanimous approval of City Council.

Severability.

This Ordinance is necessary to protect the public health, safety and welfare of the residents of the City. If any provision of this Ordinance is found to be unconstitutional or illegal, such finding shall only invalidate that part or portion found to violate the law. All other provisions shall be deemed severed or severable and shall continue in full force and effect.

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Rick Taggart  
President of the Council

ATTEST:

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Wanda Winkelmann  
City Clerk