



## State framework lays path to resilient future in Colorado



actionable strategies to address the risks and vulnerabilities facing the lives of Coloradans. It harnesses resources such as the Colorado Resiliency Working Group, whose members and invested stakeholders participated in sector teams and three major summits as part of this most recent update.

The 2020 Framework addresses four themes – adapting to our changing climate, understanding risks from natural and other hazards, addressing social inequities and unique community

As Colorado recovers from the COVID-19 pandemic and the largest wildfires in its history, the *2020 Resiliency Framework* offers a path for the state to identify solutions, implement changes and track progress, in an effort to return to conditions better than before and prepare for future conditions.

"Colorado built this collaborative tool to help adapt to risks like wildfires and floods

while bringing new ideas to the table. This resource outlines forward-thinking strategies to address and overcome these crisis so we can adapt and thrive," said Gov. Jared Polis.

The Resiliency Framework is a guide updated every five years by the Colorado Resiliency Office (CRO) with the state's Department of Local Affairs (DOLA) to provide fresh ideas, new approaches and

needs, and pursuing economic diversity and vibrancy. These four topics provide lenses through which to examine disruptions across the state such as fires, the pandemic, and more, to find common solutions that really work.

Universality pervades the strategies within the Framework, making them applicable to any corner of Colorado.

## Census Bureau redistricting data release extended to Sept. 30, 2021

The U.S. Census Bureau announced that it will deliver the Public Law 94-171 redistricting data to all states by **Sept. 30, 2021**. COVID-19-related delays and prioritizing the delivery of the apportionment results delayed the

Census Bureau's original plan to deliver the redistricting data to the states by March 31, 2021.

Different from previous censuses, the Census Bureau will deliver the data for all states at once, instead of on a flow basis.

This change has been made because of COVID-19-related shifts in data collection and in the data processing schedule and it enables the Census Bureau to deliver complete and accurate redistricting data in a more timely fashion overall for the states.

## Member news

### New Associate Members

#### Compensation Tool

Justin Hampton, President/Founder

940-206-9676

justinhampton@compensationtool.com

[www.compensationtool.com](http://www.compensationtool.com)

The Compensation Tool is a market pricing and salary survey management tool designed to help organizations ensure that they are paying employees competitively and fairly. Designed by a compensation analyst with a background in public administration, the Compensation Tool provides an easy to use interface, a wide variety of human capital reporting capabilities, and is managed to stay budget friendly.

#### HDR

303-318-6357

[www.hdrinc.com](http://www.hdrinc.com)

We specialize in engineering, architecture, environmental, and construction services. While we are most well-known for adding beauty and structure to communities through high-performance buildings and smart infrastructure, we provide much more than that. We create an unshakable foundation for progress because our multidisciplinary teams also include scientists, economists, builders, analysts and artists. Our employees, working in more than 200 locations around the world, push open the doors to what's possible each and every day.



COLORADO MUNICIPAL LEAGUE **NEWSLETTER**

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## Western Places, Western Spaces land use conference to be held virtually in March



As Rocky Mountain Land Use Institute celebrates its 30<sup>th</sup> year, the Institute will present its first ever virtual Western Places, Western Spaces land use conference – this year scheduled to begin on **March 4** and continue every Friday for the month of March. This year's program will focus on bouncing forward from the COVID era to build thriving, healthy, and equitable communities and will feature sessions on housing, transportation, and the public realm, but with a focus on what we've

learned from the pandemic and where we go from here. The final week, **Thursday, March 25** of the conference, will include a practice-focused workshop on Housing Affordability and Zoning, which will consider the causes and effects of the current housing affordability crisis in Colorado (and elsewhere), will examine the role of zoning in limiting the development of affordable forms of housing, and will consider legal and policy reforms that can help remove barriers and increase the availability of workforce and "missing middle" housing. This workshop is being made available at no cost, thanks to underwriting by Gary Community Investments.

To learn more about the conference and to register, visit the RMLUI conference page at [bit.ly/3pkXG6f](http://bit.ly/3pkXG6f).

## In memory: Wheat Ridge icon passes away



Carl Albert Cerveny passed away on Jan. 27 at the age of 91 with his family at his side. In addition to serving the City of Wheat Ridge on the planning commission for many years, he operated the Scotchman Restaurant in Wheat Ridge for over two decades and was honored for his leadership by the Colorado Wyoming Restaurant Association. He was a diehard fan of CU football and attended every home game from 1947–2019 and never left a game until the clock read all zeroes. He remained active in city issues in Wheat Ridge throughout his life and walked the entire city with his wife, Gretchen, in her successful run for mayor in 1997. Gretchen went on to serve on the CML Executive Board from 2000–2001, and Board members and staff got to see much of Cerveny, who was a favorite.

CML extends condolences to Mayor Cerveny and all of Carl's many family members and friends.

"Cerveny was a real gentle soul, and someone I always enjoyed interacting with. He surely loved Wheat Ridge. His wife, Gretchen, went on to become a wonderful mayor of Wheat Ridge and CML Board member," stated Sam Mamet, retired CML executive director.

"I had the honor of knowing Cerveny for over 18 years as a community member, fellow Wheat Ridge Optimist, gym goer, sports fan, black lab lover and probably the nicest guy I could ever know," said Patrick Goff, Wheat Ridge city manager. "Carl will be missed, but he has left us with many memories and a lasting legacy of optimism and community pride."

A full obituary with information on memorial contributions can be found at [bit.ly/3qEnQm5](http://bit.ly/3qEnQm5).

## CML now accepting nominations for Sam Mamet Good Governance Award



CML Executive Director Kevin Bommer presents the 2020 Sam Mamet Good Governance Award to Colorado Springs Mayor John Suthers

Applications are now open for the 2021 Sam Mamet Good Governance Award. To apply, please visit [bit.ly/Mamet21](http://bit.ly/Mamet21).

In 2019, CML announced the creation of the Sam Mamet Good Governance Award in honor of retired CML Executive Director Sam Mamet. Beginning in 2020, the award

is given annually to one to three individuals who exemplify and seek to expand the application of principles of good governance, which may include:

1. Efficiency and effectiveness of government
2. Responsiveness to need
3. Openness and transparency
4. Respect for the rule of law
5. Accountability to self and others
6. Inclusivity
7. Ethical behavior and conduct
8. Innovation
9. Representation of all constituencies
10. Fiscal accountability

The award will be presented during the CML Annual Conference. Recipients will be given a complimentary registration to the following year's Annual Conference and invited to assist in presentation of the award to their successor or successors. A plaque containing the names of all recipients and the year of the award will be maintained at CML.

Any municipal elected official, staff member, or other individual in public service who exemplifies principles of good governance is eligible to receive the award. Eligible individuals may be presented for consideration through the completion and submission of the form at [bit.ly/Mamet21](http://bit.ly/Mamet21), or CML Board members and the CML executive director, with approval from the CML Board president, may also add nominees for consideration.

Final selection of the recipient will be made by the CML Executive Board at its regular April meeting prior to the Annual Conference, and recipients will be notified and provided with a per diem reimbursement for expenses and one night of lodging, if not already registered to attend the conference.

Deadline for submissions is Wednesday, **March 31, 2021**.

Information about last year's winner, Colorado Springs Mayor John Suthers, is available at [bit.ly/3aKawpp](http://bit.ly/3aKawpp).

## 2021 request for applications: Small Communities Water and Wastewater Grant



The Colorado Department of Public Health and Environment, Water Quality Control Division, is now accepting applications for the Small Communities Water and Wastewater Grant. The deadline for submitting applications is 5 p.m. MST on **March 12, 2021**. The request for application may be accessed at [bit.ly/3qOA1gc](http://bit.ly/3qOA1gc).

For state fiscal years 2021-2024 the following funding has been made available for this request for applications:

- \$4 million is available for projects for eligible entities from the Small Communities Water and Wastewater Grant Fund, and \$464,000 available for eligible entities from the Water Infrastructure Improvements for the Nation Act (WIIN), Assistance for Small and Disadvantaged Communities Drinking Water Grant.

Eligible entities serve a population of not more than 5,000 people, and are governmental agencies, counties representing unincorporated areas, or not-for-profit public water systems. Please note that the funding from WIIN assistance grant is only available to public water systems.

Eligible projects include planning, design, or construction of public water systems

and domestic wastewater treatment works. Awards will be made in two tiers. Tier I awards will be up to \$50,000 and are intended to fund planning and design projects. Tier II awards will be up to \$400,000 and are intended to fund planning, design, and construction projects. Tier II projects must contain a construction component.

A certificate of financial need is required to be eligible for this grant. Financial need will be determined based on 2021 Disadvantaged Community (DAC) criteria. DAC criteria include median household income and house value, county unemployment and job loss, population loss, assessed value per household, system debt and reserve levels, and other measures of water or wastewater affordability.

Instructions for applying, including the complete details for eligibility requirements for all funding and the project point ranking used for ranking and scoring applications, are included in the 2021 WQCD Small Communities Grant Water and Wastewater Request for Applications (RFA) document.

## New grant program announces \$10k seed grants



Community Heart & Soul announced its new Community Heart & Soul Seed Grant Program, a funding opportunity for small cities and towns nationwide. The Community Heart & Soul Seed Grant Program provides startup funding of \$10,000 for resident-driven groups in communities with populations of 2,500 to 30,000 to implement the Community Heart & Soul model. The Community Heart & Soul model engages the entire population of a town in identifying what they love most about their community, what future they want for it, and how to achieve it. "Small cities and towns across the U.S. have opportunities to build a brighter, more prosperous future, but often need an initial boost to get started," said Mark Sherman,

Community Heart & Soul executive director. "With the Community Heart & Soul Seed Grant Program, we are working to accelerate the growth and adoption of Community Heart & Soul so that even more communities can make use of the proven model."

Community Heart & Soul is a nonpartisan, community engagement process that brings residents together to chart a better future based on what matters most in their communities. A highly inclusive process, Community Heart & Soul reaches deep into communities to ensure all voices, including those that are often hidden or missing, are represented in determining a town's future. Grant recipients will have

the potential to transform their community through Community Heart & Soul, leading to increased local pride, more viable economic development projects, and stronger community connections.

According to Lyman Orton, founder and chair, "When residents get closer, the differences tend to fade and the things they care most about replace the differences. Trust is built and residents become more collaborative in their decision-making and stronger believers in their communities. People continue to stay in their communities, new people move in, and investment in towns increases." Learn more and apply at [bit.ly/2NNNoFdU](http://bit.ly/2NNNoFdU).

**SAVE  
THE  
DATE**



### Colorado Byways Symposium 2021

The Colorado Scenic and Historic Byways are celebrating 30 years of preserving, conserving, and supporting economic development in rural Colorado with a symposium. We are planning to hold a limited in-person and virtual event. Please save the dates and be prepared to register at [bit.ly/37EDPch](http://bit.ly/37EDPch) for the style of event that you feel most comfortable with during this unusual time.

- **May 5, 2021**  
Sustainable Settings, Carbondale - Opening Reception (West Elk Loop)
- **May 6, 2021**  
Morgridge Commons, Glenwood Springs - Symposium
- **May 4 – 5 & 7 – 8, 2021**  
West Elk Loop & Grand Mesa Pre/Post-Tours (On-Your-Own & Limited Guided)

### UPCOMING DCI EVENTS + PROJECTS

#### Downtown Colorado, Inc. (DCI) 2021 Governors Awards For Downtown Excellence nomination deadline Friday, Feb. 26, 5 p.m. MST

Since 2003, the Downtown Colorado, Inc. (DCI) Governor's Awards for Downtown Excellence have recognized outstanding projects and people in Colorado that demonstrate creativity in the face of challenges, unlikely and enduring partnerships, and dedication to community to further downtown initiatives.

The nomination fee is \$100 and all nominations need to be submitted with 1–5 photos by **Friday, Feb. 26 at 5 p.m.**

Submit a Vicki Mattox Downtowner of the Year Nomination at [bit.ly/3dFRbc6](http://bit.ly/3dFRbc6).

Submit a Governors Award Project Nomination at [bit.ly/3bsZgy5](http://bit.ly/3bsZgy5).



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# CML LEGAL CORNER



## The "new" horizon of municipal taxation: Digital goods and services



By Laurel Witt, CML  
associate counsel

Over the past few decades, consumers have increasingly switched use of media

goods—such as music, video, and books—from physical form to electronic. The tax system in Colorado is still based on the sales of physical goods because the state and home rule municipalities could not have predicted a future where products and services could be delivered online. The development in digital goods and services online is leaving taxing entities with the question of whether their tax codes apply to new and evolving technology.

While the existing tax codes throughout the state are based on physical goods, the definitions can and have been construed to apply to digital goods. One example comes from the well-known commercial movie theater company American Multi-Cinema (AMC) and the City of Aurora. In this case, AMC had applied for a use tax refund arguing initially digital motion pictures were not subject to sales taxes because they were not tangible personal property. The Colorado Court of Appeals determined

that the digital movies downloaded onto flash drives obtained by commercial movie theaters are subject to municipal use taxes.

However, the debate over whether current sales tax codes apply to digital goods is ongoing. Many self-collecting home rule municipalities are receiving challenges regarding the right to tax digital goods from large companies, specifically on the taxation of streaming services, subscriptions, books, digital movie rentals, and more. The challenges have arisen after a self-collecting home rule municipality audits a company for taxation on these digital goods, and the company appeals the audit using similar arguments: the digital goods being taxed do not fall within the current tax definitions, the expansion of tangible personal property to cover digital goods violates the Colorado Taxpayer's Bill of Rights (commonly known as TABOR), and the change violates the Internet Tax Freedom Act, which is a federal law that prevents state and local governments from taxing access to the internet, not goods available for purchase on the internet.

The State of Colorado is also facing the same dilemma of whether digital goods

can be taxed under the current taxing definitions. The Colorado Department of Revenue (CDOR), which collects on behalf of all statutory municipalities and home rule municipalities that choose not to self-collect, adopted amendments to their rules in Jan. 2021 which impose sales tax on the sales of streaming digital goods. These amendments were clarifications to the rule, which CDOR already believed applied to streaming services. In one amendment, CDOR revised the regulation to say, "[t]he method of delivery does not impact the taxability of a sale of tangible personal property."

The digital economy is experiencing exponential growth while physical goods, such as movies and books, are on the decline. Self-collecting home rule municipalities and the State of Colorado generally agree that the goods are taxable under the current tax codes, no matter how the product is delivered to the consumer.

*Note: This column is not intended and should not be taken as legal advice. Municipal officials are always encouraged to consult with their own attorneys.*

## Research Corner: Public sector employee views on job outlook during COVID-19

The Research Corner in the Jan. 1, 2021 CML Newsletter featured an infographic ([bit.ly/3aJjnJt](https://bit.ly/3aJjnJt)) with initial findings of an October 2020 national online survey conducted by the Center for State and Local Government Excellence (SLGE), with ICMA-RC and Greenwald Research. Over 1200 state and local government employees responded to the survey, which examined the impact of the coronavirus (COVID-19) pandemic on their employment outlook, general concerns about COVID-19, perceptions of their finances, and general satisfaction with their employer and their benefits. This month, SLGE released a report of the full findings of the survey.

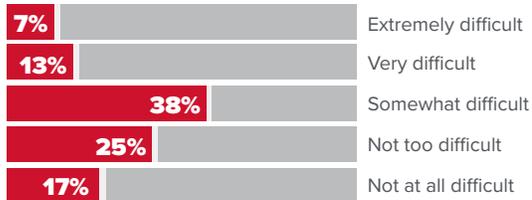
### Job Impact

**82%** of respondents reported that COVID-19 has impacted the nature of their job, and of those, two-thirds reported they found it somewhat, very, or extremely difficult to adjust to these changes.

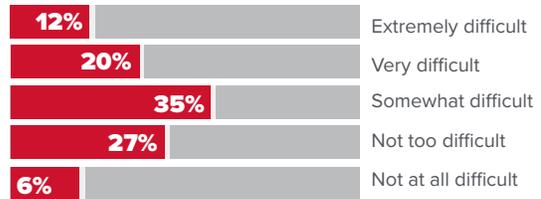


**58%** of respondents reported that it was at least somewhat difficult to adjust to remote work, and **54%** reported difficulty balancing work and homelife demands.

#### Difficulty adjusting to remote work



#### Difficulty adjusting to changes to job as a result of COVID-19



Of those working remotely at the time of the survey, only **22%** had worked remotely prior to the pandemic.

#### Difficulty balancing work and homelife demands since start of pandemic

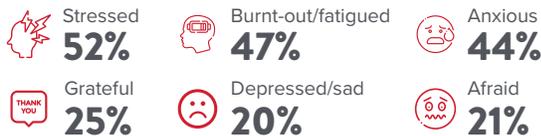


Almost half **48%**  of respondents with children under 18 had to work from home while also taking care of those children, either because of school and daycare closures or while children were participating in virtual/remote schooling.

of respondents with children under 18 had to work from home while also taking care of those children, either because of school and daycare closures or while children were participating in virtual/remote schooling.

### Concerns while working during the COVID-19 pandemic

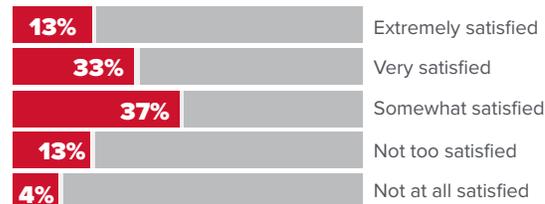
**27%** of respondents reported having negative morale regarding work, and **35%** rated their coworkers as having negative morale.



**1.3 million** jobs were lost in state and local government sector from November 2019 - November 2020.

While **63%** of respondents reported that they value serving their community during this difficult time, **31%** reported that working during the COVID-19 pandemic has made them consider changing jobs.

#### General satisfaction with current employer



To view the full report, including comparisons to a similar survey conducted in May 2020, please visit [bit.ly/3ki56q3](https://bit.ly/3ki56q3).

#### Concerns about job going forward

- Keeping family safe from contracting the virus **81%**
- Staying protected from contracting the virus at work **78%**
- Having employee benefits package reduced in some way **48%**
- Having pay reduced **44%**
- Having hours severely reduced or being furloughed **39%**
- Losing job **39%**





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# NEWSLETTER

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