



Sharing Economy Subcommittee

Members include Tax Auditors from:

- Breckenridge
- Vail
- Aspen
- Golden
- Lakewood

Goals

- Licensing of sharing economy businesses
- Tax remittance and compliance
- Align goals with other departments

Business/ Accommodation Unit Licenses

- Track ALL properties, regardless of license status
 - Recorded history
 - Schedule # for County interface
- Licensing of ALL rented units, regardless of tax remittance
 - Ex. Breckenridge, Vail, Avon
 - Community safety tool by posting address near front door
- Breckenridge Licensing
 - Since 1986
 - Involvement of Building / Planning Departments
 - 2017 License Renewals will request Carbon Monoxide Detectors

Gather Data

- Real Estate Transfer Tax
- Utility Billings
- Certificates of Occupancy
- Planning/Building Permits
- Property Management Rental Lists
- Reports from Neighbors

What about Confidentiality?




Language from Town of Breckenridge Municipal Code

- **3-7-4: EXCEPTION; TOWN ATTORNEY, TOWN EMPLOYEES AND ENFORCEMENT PERSONNEL:**
B. Notwithstanding the provisions of this section, the financial services manager may furnish to the taxing officials of the state of Colorado, its political subdivisions, any other state, or political subdivision, or the United States, any information contained in tax returns and related documents filed pursuant to this title or in the report of an audit or investigation made with respect to a return, if the recipient jurisdiction agrees with the manager to grant similar privileges to the town and if such information is to be used by the jurisdiction only for tax purposes.

Recommendation:
 Develop a Memorandum of Understanding between the County & Municipality to outline data to be shared and its purpose.

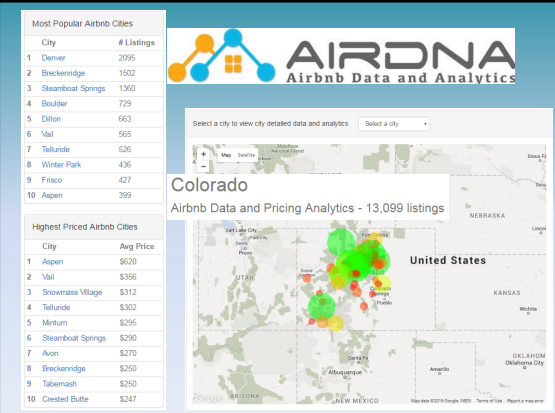
VRCompliance

- Colorado Area Ski Towns (CAST) RFP
 - Custom software – VRCompliance
 - Data matching based on phone #
 - Theory – Advertising – Licensing
- 15 Properties identified
 - 3 Court Summons
 - Future Years
- Tackling without software
 - Phone #s
 - Email Address
 - Google Maps

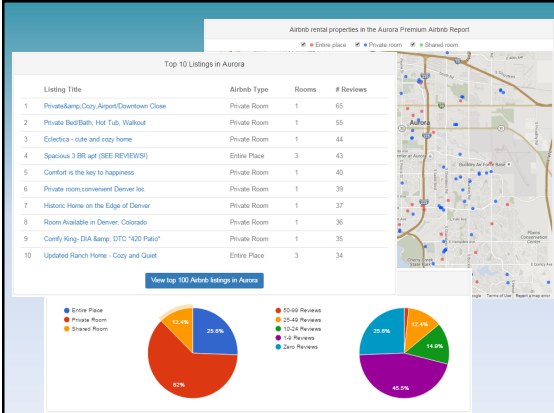
Airbnb

- Different than VRBO
- Treatment versus In-Town Property Management Company

City	# Listings
1 Denver	2095
2 Breckenridge	1502
3 Steamboat Springs	1360
4 Boulder	729
5 Dillon	663
6 Vail	565
7 Telluride	535
8 Winter Park	436
9 Frisco	427
10 Aspen	399

City	Avg Price
1 Aspen	\$520
2 Vail	\$356
3 Snowmass Village	\$312
4 Telluride	\$302
5 Montum	\$295
6 Steamboat Springs	\$290
7 Avon	\$270
8 Breckenridge	\$250
9 Tabernash	\$250
10 Crested Butte	\$247

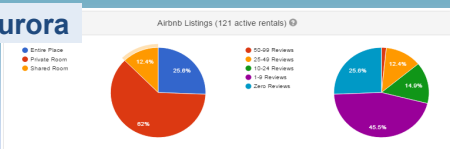


Listing Title	Airbnb Type	Rooms	# Reviews
1 Private&Cozy, Airport/Downtown Close	Private Room	1	65
2 Private Bed/Bath, Hot Tub, Walkout	Private Room	1	55
3 Eclectic - cute and cozy home	Private Room	1	44
4 Spacious 3 BR apt (SEE REVIEWS!)	Entire Place	3	43
5 Comfort is the key to happiness	Private Room	1	40
6 Private room convenient Denver loc.	Private Room	1	39
7 Historic Home on the Edge of Denver	Private Room	1	37
8 Room Available in Denver, Colorado	Private Room	1	36
9 Candy King - EA Ramp - DTC "120 Patio"	Private Room	1	35
10 Updated Ranch Home - Cozy and Quiet	Entire Place	3	34

Difference in Use

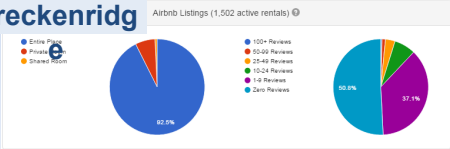
Aurora

Airbnb Listings (121 active rentals)



Breckenridge

Airbnb Listings (1,502 active rentals)



Recommendations

- Licensing for each location & business
- Listing of license # in advertising
- Allow for information sharing
- Direct tax remittance
- Community safety
- Zoning
- Not so onerous as to encourage non-compliance

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In 2005, Leslie joined the Town of Breckenridge, a home-rule municipality of over 6,000 licensed businesses and approximately 5.5 square miles in area. She quickly gained an enthusiasm for governmental finance, with primary responsibilities including tax/fee enforcement, auditing, and related practice and policy development for sales, accommodations, ski lift ticket, business & occupational licensing, medical & recreational marijuana, real estate transfer, and utilities taxes, in addition to franchise and disposable bag fees. Leslie earned a Bachelor's Degree in Accounting from Michigan State University, recently earned her CPA license, and is active in Colorado Government Finance Officers Association (CGFOA), Colorado Tax Auditors Coalition (CTAC), & Colorado Municipal League (CML). She also has a love of Alpine and Nordic skiing in the winter; in addition to mountain biking and her new-found passion for road biking in warmer weather.