



# Building Relationships Between Counties & Municipalities

Municipal Perspective

## Short-Term Rental Data Sharing

### How Can the Municipality Benefit?

1. Data can identify unlicensed/non-remitting taxpayers at municipal level
2. 39-5-108.5 requires owners or agents (property management company, a lodging company, an internet web site listing service, a print-based listing service, or any other person that either separately or as part of a package of services advertises furnished residential real property in the state for rent on behalf of the owner of the property in exchange for compensation.) to provide to the assessor a list that identifies each property so advertised by owner and address. This legislation only exists at a county level.
3. Municipal property tax revenues increase to appropriate level
4. Strong relationships benefit other areas requiring collaboration

### What Data Sources May a Municipality Have Available?

1. Real Estate Transfer Tax
2. Utility Billings
3. Certificates of Occupancy
4. Property Use Letters
5. Property Management Rental Lists
6. Business/Accommodation Unit Licenses
  - a. Licensing of ALL rented units, regardless of tax remittance  
Ex. Breckenridge, Vail, Avon
  - b. Community safety tool



### 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 & Municipalities to outline data to be shared and its purpose.

**Other Ongoing Projects of Interest:**

VRCompliance (CAST)

Airbnb (CML)

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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.*