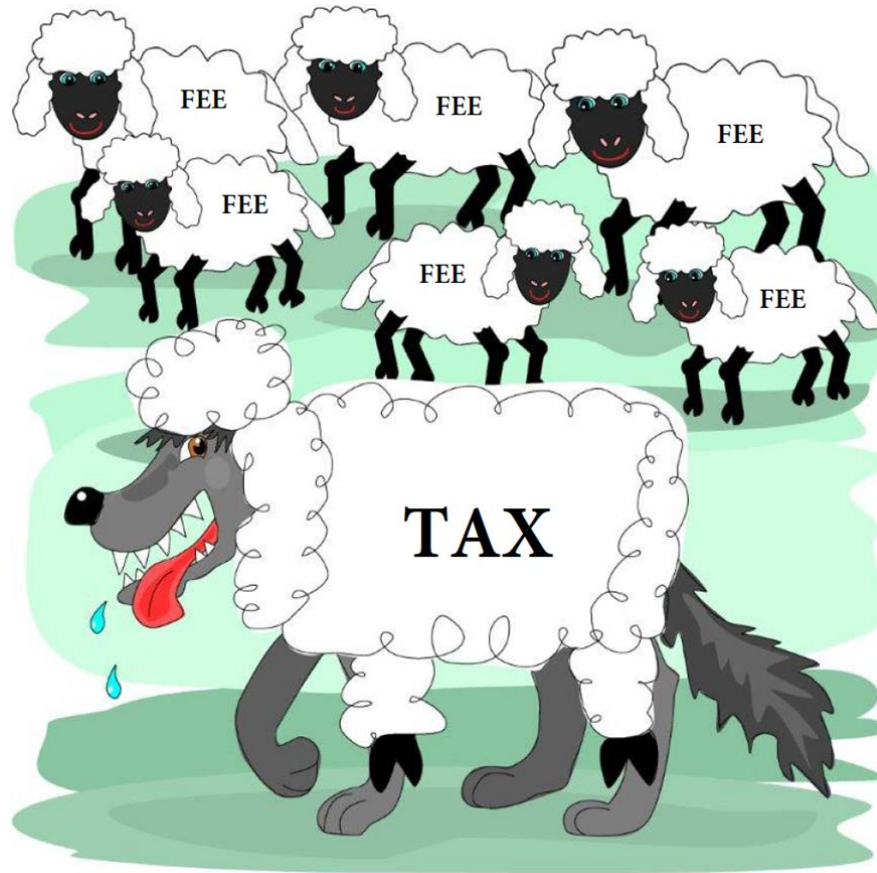


A Tax in Fee's Clothing

Jen Wascak ■ Colin Mielke



A Day in the Life with Fees and Taxes

PLS. TECH	PRODUCT CODE	BC QTY	DESCRIPTION	UNIT PRICE	LRB/EXCISE	LINE TOTAL
22 062 063	046-377	R 1	COURTESY TIRE AND MAINTENANCE INSPECTION	.00	.00	FREE
22 062 063	077-737	R 1	VALVOLINE SYNTHETIC LUBE-OIL-FILTER	43.50	8.45	51.95
			(UP TO 5 QTS) QUARTS			
	84093		1.00 OIL FILTER			
	V5NH43056		5.00 VAL SYNTHETIC SMO			
22 062 063	046-748	R 1	OIL FILTER DISPOSAL FEE	.00	2.00	2.00

How Did We Do Today? We Want Your Feedback!
 Tell us for a chance to WIN a \$500 Gas Card
 See Official Rules in stores and at www.yourpartlines.com/pascard for details. 0203015637003370
 No purchase necessary. One winner per month. Must call within 7 days. Void where prohibited.

Enter Code: 0203015637003370

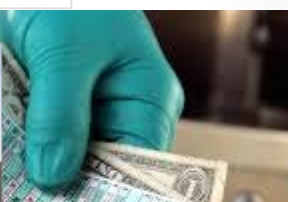
INVOICE TOTAL **\$61.63**

Happy! Pass it back!

STACIA

03/03/11

Mocha discover



ACF	CR	NO. 61
Birth Mo. Day Yr.	Age	() Traffic () Penal
Zip Code	Direction of Travel	Approx
	N S E W	
Sex	Eyes	Home Telephone
		County
Business Telephone	Traffic Accident	() Yes () No
Location of Violation, State of Colorado		



Gas receipt

2476

HANZAWA STORE
 1833 KAUPAKALUA RD
 HAIKU, HI. 96708

11/11 11:01

STATION NUMBER
 15898441001

01/01/11 11:01
 ROBERT S DJURJEVIC
 RX CREDIT

PUMP# 2 333ULAR
 GALLONS 10.061
 @ \$3.989/GAL \$40.13

FUEL \$40.13

TOTAL \$40.13

SEQ NUM 10053
 AUTH# 586696

THANK YOU!
 PLEASE COME AGAIN

0.00010	EXP. ROAD & BRIDGE SHARE	2.00
0.00479	CITY OF COLORADO SPRINGS	56.05
0.00010	EXP. COLORADO SUPER ROAD & BRIDGE SHARE	2.00
0.00338	COLO SPRINGS SCHOOL NO 11 - GEN	463.19
0.00715	COLO SPRINGS SCHOOL NO 11 - BORD	26.67
0.00356	FURZE PEAK LIBRARY	44.54
0.009047	SOUTHEASTERN COLO WATER CONSERVANCY	12.41

0.058992 TOTAL TAX RATE TOTAL TAXES PAYABLE \$ 772.79

201112345121230120000000000000003643*1

EL PASO COUNTY, COLORADO
 2013 HALF - DUE: JUNE 10, 2013
 NO SECOND HALF STATEMENT WILL BE MAILED

SCHEDULE NUMBER 12345-12-123

OWNERS NAME DOE JOHN D & JANE G
 SECOND HALF AMOUNT DUE BY 6-15-2013 \$ 386.39

2013
 SCHEDULE NUMBER 12345-12-123
 OWNERS NAME DOE JOHN D & JANE G
 FIRST HALF AMOUNT DUE BY 2-28-2013 \$ 386.40

2013
 SCHEDULE NUMBER 12345-12-123
 OWNERS NAME DOE JOHN D & JANE G
 FULL TAX - DUE APRIL 30, 2013 OR
 FIRST HALF AMOUNT DUE BY 4-30-2013 \$ 772.79

On _____ MILES FROM _____

At Intersection With: _____

City: EAGLE, CO 81631

CRS 42-4-1409 (1) Code 954 Owner Operated Uninsured Motor Vehi
 CRS 42-4-1409 (2) Code 956 Person Operated Uninsured Motor Vehi
 CRS 42-4-1409 (3) Code 957 Failed to Present Evidence of Insurance

Check only one box - all are SUMMONS and a POINT

CODE	FINE \$	SURCHG \$
CODE	FINE \$	SURCHG \$

TOTAL TO BE PAID BY MAIL \$ (FINE AND SURCHARGE)

SOMENT TRAFFIC INFRACTION () OFFENSE ()

IS ON REVERSE SIDE

THE OFFENSE(S) AGAINST THE PEACE AND DIGNITY OF THE PEOPLE
 ASSESSMENT WAS SERVED UPON THE DEFENDANT.

OFFICER-PRINT LAST NAME _____ NO. _____

What is a Fee?

- Charge imposed on person or property to defray the overall cost of a specific service.
 - Overall: Amount of fee relates to overall cost of service; not cost associated with specific properties.
 - Specific: Fee may not be imposed to raise government's general revenues; must be for particular service.

Barber v. Ritter, 196 P.3d 238 (Colo. 2008)

- Fees differ from “special assessments.”

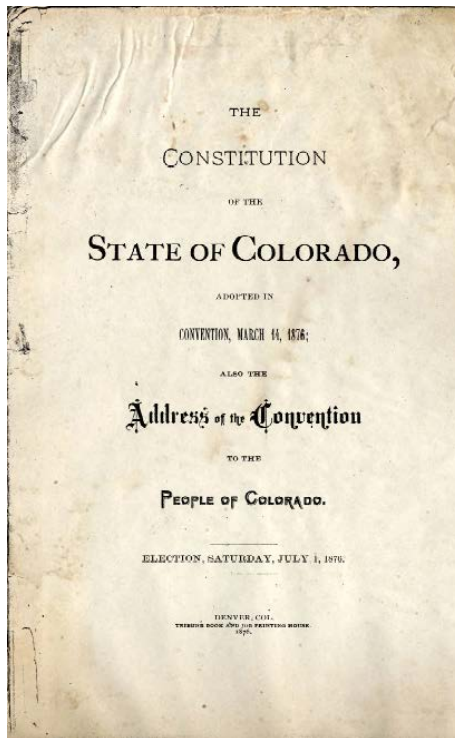
What is a Tax?

- Charge that is either Ad Valorem (based on property's value) or Excise (based on certain action)
- Purpose is to defray general cost of government
- Tax revenues do not have to be linked to a specific government service or program

Bloom v. City of Fort Collins, 784 P.2d 304 (Colo. 1989).

Why Should You Care?

TABOR



BONDS



In the News...

FASTER Litigation



In the News...

Stormwater Utility Fees
Adams County



In the News...

Ballot Measure Defining Fees as “Voluntary”



In the News...

- Plastic Bags – Fees or Taxes?



Best Practices Checklist for Fees

- ❑ Determine why your District needs the money.
- ❑ Determine how much money your District needs.
- ❑ Determine whether your District will charge different fees for different classes of users.
- ❑ Draft your Resolution language clearly.

Thank You!

Please feel free to follow up with any questions:

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