

**STATE OF COLORADO
COUNTY OF GILPIN
CITY OF BLACK HAWK**

Resolution No. 15-2011

TITLE: A RESOLUTION IMPLEMENTING THE COLLECTION OF THE COMMERCIAL IMPROVEMENTS TAX UNDER ARTICLE X OF CHAPTER 4 OF THE BLACK HAWK MUNICIPAL CODE.

WHEREAS, at the City's November 2, 2010, special election, the registered electors of the City of Black Hawk authorized the imposition and collection of a commercial improvements tax, which tax is intended to be a tax on vacant commercial property;

WHEREAS, the City of Black Hawk by the adoption of Ordinance No. 2010-23, amended the City of Black Hawk Municipal Code by the addition of a new Article X of Chapter 4 to establish the commercial improvements tax, contingent upon and consistent with the voter authorization at the November 2, 2010 special election;

WHEREAS, the tax is imposed on all commercial properties within the City, but those properties that pay a local sales tax, use tax, occupational tax, and/or lodging tax are entitled to a "dollar-for-dollar" set off against such taxes timely paid;

WHEREAS, the City Council hereby determines that certain properties are being utilized and are not vacant, yet do not generate local sales tax, use tax, occupational tax, and/or lodging tax and thus are not entitled to a "dollar-for-dollar" set off; and

WHEREAS, the City therefore determines to temporarily forgive the commercial improvements tax on those properties that are not vacant, and are being utilized in a manner that is consistent with the purpose of the imposition and collection of the tax, and the City determines to direct the Finance Director to implement the collection of the tax in the manner set forth below.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BLACK HAWK, COLORADO, THAT:

Section 1. The Mayor and Board of Aldermen hereby resolve to direct the Finance Director to implement procedures under Article X of Chapter 4 of the Black Hawk Municipal Code to temporarily forgive the commercial improvement tax on those properties that are not vacant as of the date of the Resolution, that are within the following categories:

- A. Those properties zoned for commercial gaming upon which no retail use has occurred since gaming commenced in the City of Black Hawk.
- B. Those properties being utilized by existing licensed gaming properties for accessory offices that are directly adjacent and appurtenant to the licensed gaming property to

as of the date of this Resolution; and

- C. Those properties that have an existing business for which an occupation tax is paid as of the date of this Resolution.

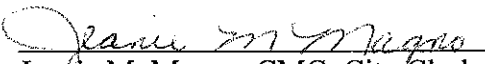
Section 2. The Mayor and Board of Aldermen further resolve to direct the Finance Director to pay the commercial improvements tax due, if any, on any City-owned properties in which the City has a lease agreement as landlord.

RESOLVED AND PASSED this 23 day of March, 2011.



David D. Spellman, Mayor

ATTEST:



Jeanie M. Magno, CMC, City Clerk