

# **Restrictions on Rentals.**

## Municipal Code Section 5.20.110(2)

This section shall apply to the leasing, renting and occupation of any vacation home existing in the following zoning districts of the Town: RE-1, RE, E-1, E, R, R-1, R-2 and R-M (*residential zoning districts.*)

The leasing, renting, or occupation of all vacation homes subject to this Section shall be restricted as follows:

- (1) Vacation homes shall not be operated in a manner that is out of character with residential uses. This includes vehicular traffic and noise levels that are out of character with residential uses. Vacation homes shall be designed to be compatible, in terms of building scale, mass and character, with a predominantly low-intensity and low-scale residential setting. Guest rooms shall be integrated within the vacation home. Kitchen facilities shall be limited to be consistent with single family residential use.
- (2) A vacation home shall be rented, leased or furnished to no more than one party with a maximum of eight (8) individual guests. The total maximum occupancy of eight individuals shall be further limited by a maximum of two guests per bedroom plus two individuals. In the event the vacation home is managed by a full-time on-site manager, the vacation home may be rented, leased or furnished to more than one party subject to the limitations of two guests per bedroom plus two individuals with a maximum of eight guests.
- (3) No changes in the exterior appearance to accommodate each vacation home—shall be allowed, except that one (1) wall-mounted identification sign no larger than four (4) square feet in area shall be permitted.
- (4) Only one vacation home shall be permitted per lot in single family residential districts.
- (5) No recreational vehicle, as the same is defined in Chapter 13 of the Estes Valley Development Code, tent, temporary shelter, canopy, teepee, or yurt shall be used by any individual for living or sleeping purposes.
- (6) Each vacation home is permitted a maximum of three guest vehicles on site and parked outside at any one time. On street parking shall be prohibited.
- (7) Vacation homes shall be subject to commercial utility rates for the entire calendar year of the current license, and sales tax collection and remittance. It is the owner's responsibility to notify the Town's Utility Billing Department when the residence is no longer being used as a vacation home after the license expires.
- (8) The application for a business license for any vacation home shall designate a local resident or property manager of the Estes Valley who can be contacted by the Town with regard to any violation of the provisions of this Section. The person set forth on the application shall be the agent of the owner for all purposes with regard to the issuance of the business license, the operation of the vacation home and revocation of the business license pursuant to the terms and conditions of this Section.
- (9) Any vacation home in operation on or before November 1, 2004 and whose owner obtained a business license from the Town for 2004 shall be entitled to operate the vacation home to the extent of its operation on the effective date of this Ordinance including, but not limited to, the number of guest individuals allowed to occupy the vacation home at any one time, the number of guest vehicles allowed to be parked on-site, and any permitted signage identifying the operation of the vacation home. In the event the operation of the vacation home grandfathered by this Section is abandoned for a period of one (1) year or the owner does not maintain a business license for the vacation home in any subsequent calendar year, the vacation home shall then be subject to all of the terms and conditions of this Section including, but not limited to, the number of guest individuals occupying the premise, the number of vehicles allowed to be parked outside on-site, and the signage identifying the operation of the vacation home.

I have received a copy of the Municipal Code Section 5.20.110(2) Restriction on Rentals, have read it and understand its terms.

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Signature

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Date

## **Estes Park Local Area Marketing District**

Dear Lodging Owner/Operator:

Holiday greetings! As the New Year approaches, it brings some changes that are important to you and your business for 2009.

According to lists provided to us, your lodging property is within the new Estes Park Local Marketing District, therefore, we wanted to provide an important update to you on specifically what that means.

It begins with informing you that both Ballot issues for the Estes Park Local Marketing District successfully passed. Therefore:

**Lodging Owners or their management companies are liable for the Local Marketing District Tax of 2% beginning January 1, 2009 on all receipts from lodging when the stay is less than 30 consecutive days. This tax is remitted quarterly to the Department of Revenue on Form DR 1490, and must be filed by the 25<sup>th</sup> day of the month following the quarter for which you are filing. A copy of form DR 1490 has been included with this letter.**

**Note: The Local Marketing District (Special District Tax) does not allow a service (vendor's) fee as you may be accustomed to with the Colorado Sales Tax Returns.**

For additional information, please visit the State Web Site at:

<http://www.revenue.state.co.us/taxstatutesregs/salesindex/localmarketingdistrict.html>

A map of the Estes Park Local Marketing District can be viewed at:

<http://www.MarketEstes.org>

Additional questions may be answered by calling the Department of Revenue Customer Service line at 303-205-8211....then select option 8.

The new tax needs to be collected by you starting January 1, 2009. It is then remitted by you to the Department of Revenue quarterly. The Department of Revenue will then send the funds to the Estes Park Local Marketing District. The funds will be spent for the new 2010 Marketing and Advertising campaign for the District, replacing funds, as well as, the Marketing and Advertising that the Estes Park CVB has provided in the past. During 2009, Marketing and Advertising will continue to be paid for by the Town of Estes Park and directed by the CVB. This transition period allows the new Board to build the 2010 plan during 2009 and have it approved by both the Town and the County as was agreed on when the LMD (Local Marketing District) Board was created.

Communications with the Department of Revenue confirm that the tax is charged on all 2009 stays even if the reservation was made in 2008, UNLESS, the entire amount with tax was paid in 2008. The Department of Revenue will send you a pre-printed form at the appropriate intervals. Remember, failure to receive the form does not relieve you of your responsibility to pay the taxes.

Thank you in advance for all of your support. The Estes Park LMD Board is excited and ready to get to work on this new opportunity. We encourage you to attend one of the open meetings that will happen throughout the year so you can see what is being done, and offer your input, on the program that is being created to help drive visitors and guests to Estes Park.

Sincerely,

Ken Larson – Chairperson

Cory Blackman – Vice Chairperson

Scott Webermeier – Secretary/Treasurer

Bill Almond

Lee Lasson

Elizabeth Blanchard

Kathy Palmeri

# LOCAL MARKETING DISTRICT TAX RETURN

## INSTRUCTIONS

### WHO MUST FILE A RETURN

If you rent rooms and accommodations for less than 30 days, a local marketing district tax is charged to the customer. This includes lodging provided by hotels and motels, as well as condominium rentals and space rentals at the auto camps and trailer parks. A local marketing district tax return must then be filed.

### WHEN YOU MUST FILE

Returns are filed quarterly by the 25th day of the month following the quarter for which you are filing

PERIOD	RETURN IS DUE
January - March	April 25
April - June	July 25
July - September	October 25
October - December	January 25

- Line 1** Sales of lodging services - Enter the gross income from such rentals.
- Line 2** Tax - Multiply the amount on line 1 by the local marketing district tax rate. Enter on line 2.
- Line 3** Penalty - Enter 10% (.10) of line 2 if return is not timely filed.
- Line 4** Interest and penalty interest- According to statute 39-21-109, interest is due if a return is not timely filed. Penalty interest is also due according to statute 39-26-115. Therefore, the rate indicated on this line includes the interest rate plus the penalty interest rate.
- Line 5** TOTAL DUE - Add lines 2,3 and 4. Pay this amount.

**MAKE CHECK PAYABLE TO COLORADO DEPARTMENT OF REVENUE  
 INCLUDE THE ACCOUNT NUMBER ON YOUR CHECK TO ENSURE PROPER CREDIT**



**DETACH FORM  
 ON THIS LINE**

**MAKE A COPY FOR YOUR RECORDS  
 MAIL COMPLETED FORM WITH PAYMENT TO THE COLORADO DEPARTMENT OF REVENUE**

DR 1490 (06/10/04) WEB  
 COLORADO DEPARTMENT OF REVENUE  
 DENVER, COLORADO 80261-0013  
 (303) 238-SERV (7378)

## LOCAL MARKETING DISTRICT TAX RETURN 17

Account Number	Period	Due Date	Industry Code	Marketing District
Social Security Number 1	Social Security Number 2	FEIN	<b>0610-100</b>	

**SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE**

Signature \_\_\_\_\_ Date \_\_\_\_\_ Phone \_\_\_\_\_

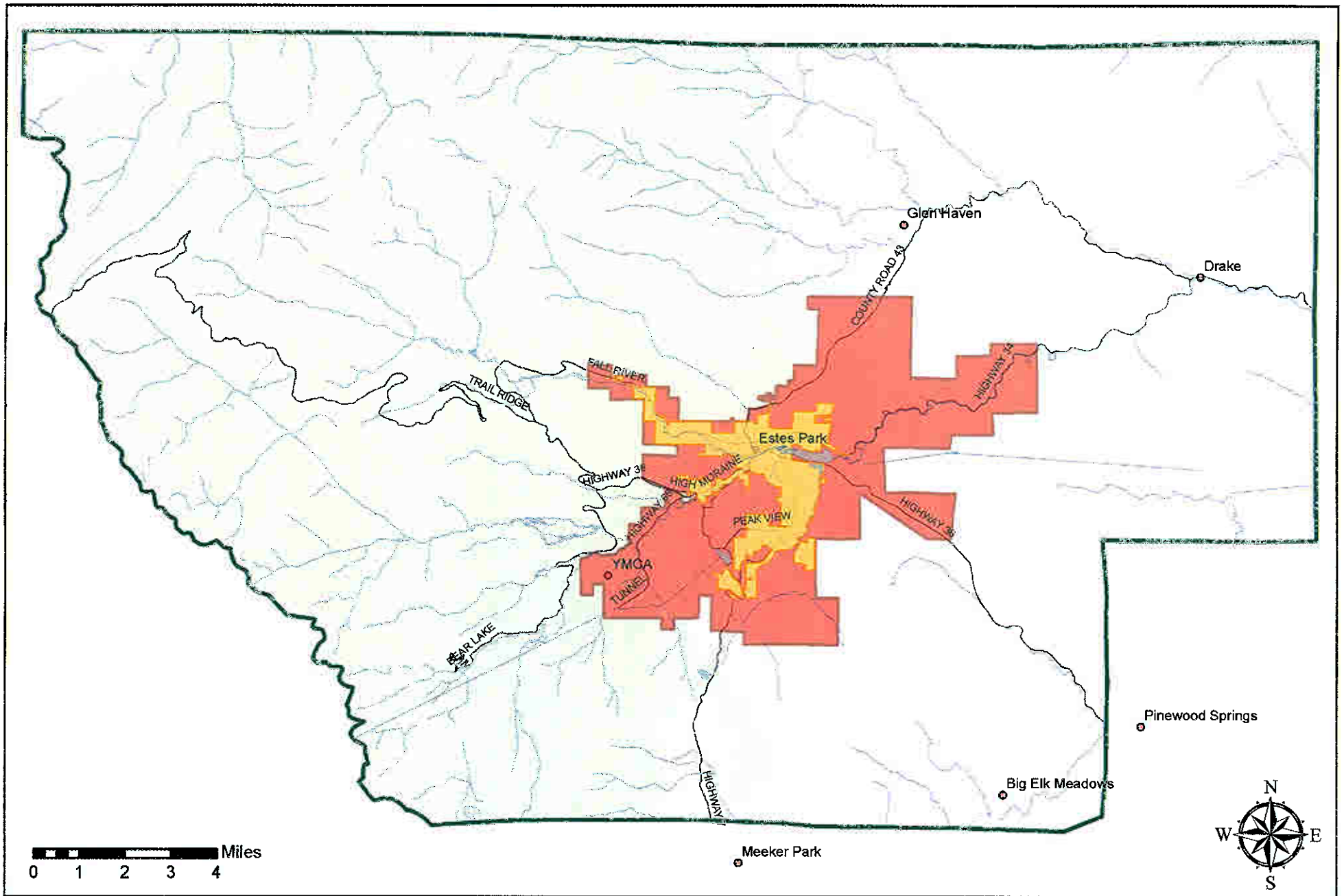
1. Sales of Lodging Services	(890)		<b>00</b>
2. Tax --			
Line 1 x	(100)		<b>00</b>
3. Penalty --			
Line 2 x .10	(200)		<b>00</b>
4. Interest and Penalty Interest			
Line 2 x	(300)		<b>00</b>
5. TOTAL DUE --	(355)	\$	<b>00</b>

DO NOT WRITE BELOW THIS LINE

## Sales Tax Chart

	Town of EP 4.0%	State 2.9%	Larimer County .80%	LMD 2.0%	Total
Estes Park Retail Tax Rate	*	*	*		7.70%
Estes Park Accommodations/Lodging Tax Rate	*	*	*	*	9.70%
Local Marketing District Accommodations/Lodging Tax Rate Outside of EP Town Limits		*	*	*	5.70%

Beginning January 1, 2009, the Local Marketing District (LMD) tax will be collected on all accommodations/lodging and vacation home rentals of less than 30 days. This tax applies only to accommodations/lodging and vacation home properties within the LMD boundaries.



# Estes Valley Local Marketing District



ESTES PARK  
COLORADO

