CITY OF WESTMINSTER

Community Profile

Incorporated in 1911, Westminster's council/manager form of government is consistently recognized for excellence in management and delivery of full services to businesses and residents, without the need for additional service districts. The City provides police, fire, parks, recreation, library, streets, water and wastewater services.

Poised to become the next urban center of the Colorado Front Range, Westminster welcomed commuter rail service in 2016, with non-stop service from Westminster Station to Denver Union Station in 11 minutes. Westminster is also committed to building its new downtown in the former Westminster Mall site, as a revived economic and community hub.

The City features ample services, shopping and restaurants, along with award winning recreational facilities and diverse housing. Add spectacular mountain vistas and Westminster stands out as the place to connect with business, with workforce and the great Colorado lifestyle.

The City of Westminster approved its Adopted 2017 Budget in October 2016. The City's 2017 Budget totals more than \$289 million. Additionally, the property tax mill levy will remain unchanged for the 24th consecutive year at 3.65 mills, one of the lowest local property tax rates in Colorado.

With the opening of the FasTracks B Line in July 2016, Westminster is working to ensure our south neighborhood adjacent to the Westminster Station is transformed into a walkable, transitoriented community. Downtown Westminster will also be a state of the art transit-oriented development, designed to connect to the next rail station on the B Line. The future rail station at Church Ranch (adjacent to the Shops at Walnut Creek) is already a thriving retail and entertainment destination.

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2017 FEDERAL LEGISLATIVE ISSUES GUIDE



City of Westminster

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SUMMARY OF KEY ISSUES

- Transportation: Mobility is the Key to the Future of the State and Metro Region
- Municipal Bonding Authority: A Critical Tool for Critical Projects
- Internet Sales Tax: Leveling the Playing Field for All Businesses

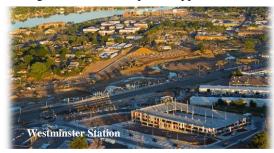
CITY OF WESTMINSTER STRATEGIC PLAN GOALS

- Visionary Leadership, Effective Governance and Proactive Regional Collaboration
- Vibrant, Inclusive and Engaged Community
- Beautiful, Desirable, Safe and Environmentally Responsible City
- Dynamic, Diverse Economy
- Financially Sustainable
 Government Providing Excellence
 in City Services
- Ease of Mobility

TRANSPORTATION: MOBILITY IS THE KEY TO OUR FUTURE

The City of Westminster understands the critical role of transportation infrastructure. To preserve our quality of life, Congress must invest in the maintenance and expansion of our transportation network including roads, bridges and mass transit.

Last year saw the completion of the US 36 Express Lanes and Bikeway and the celebrated opening of the B Line from Denver Union Station to Westminster Station. This first section RTD's Northwest Rail sets the stage to extend the B Line westward to the new Downtown Westminster and completion of the promise of commuter rail. The B Line sees more than 1,400 riders per day, 800 more than projected and provides access to education and jobs, as well as creating economic development opportunities.



- The City of Westminster remains very appreciative of the Colorado Delegation's success in making the US 36 and I-25 Express Lanes projects a reality by using key programs including TIFIA and TIGER.
- Now Congressional Support is crucial to implementing remaining transportation improvements including:
- Completing the B Line. As railroad reauthorization is considered, we request that Congress investigate and draft language to incentivize or encourage railroad companies to work with local government to share track for passenger/commuter rail operations.
- Funding safety improvements along the US 36 Bikeway at Sheridan and Church Ranch Boulevards. Bike/pedestrian and transit underpasses are projected to cost between \$6 and \$8 million, and will allow cyclists to ride unimpeded between Denver and Boulder. The underpass at Sheridan Boulevard will connect Downtown Westminster to RTD's Sheridan Station Park n Ride, setting the stage for new and innovative forms of bus transit.

MUNICIPAL BONDING AUTHORITY: A CRITICAL TOOL FOR CRITICAL PROJECTS

The ability to issue tax-exempt bonds allows municipalities to reduce the borrowing costs to fund public capital improvements. According to the National League of Cities, tax-exempt bonds reduce interest rates by approximately 2% below taxable bonds. This results in a 25-30% reduction in interest costs for municipalities and the taxpayers who ultimately bear this cost. In addition, tax-exempt bonds provide an incentive for investors to purchase municipal debt, thereby fostering a stable, liquid market for issuing state and local debt to provide the capital needed to finance public improvements like schools, highways, parks, recreation facilities, as well as, water and wastewater treatment plants.

The overall market of tax-exempt bonds issued is a large component of the capital markets, equating to more than \$3.7 trillion of outstanding obligations issued by more than 30,000 government entities and is approximately 14.8% of the GDP. A shift from current tax policy designed to foster public improvements will have widespread implications disrupting the capital markets, increasing the costs to construct or maintain public projects and hamper job creation.

Without the ability for municipalities to issue tax-exempt bonds, the overall increase in debt costs may curtail or limit the scope of public investment in critical infrastructure and facility projects designed to maintain a high quality of life whether constructing roads, providing public safety services or offering recreation opportunities.

INTERNET SALES TAX: LEVELING THE PLAYING FIELD FOR ALL BUSINESSES

Local businesses are critical members of our community, bringing economic and cultural enrichment to civic life. They make purchases from one another, provide employment opportunities to residents and bank at local banks. Many online businesses evade their responsibilities to collect taxes, which are critical to the survival of communities and their provision of essential civil services. The discriminatory price advantage realized through such evasion is suffocating local businesses by siphoning off their sales.



- The City of Westminster strongly supports legislation allowing state and local governments to require businesses to collect sales and use taxes on items purchased online.
- The City opposes legislation that preempts local authority to impose and collect sales and use taxes, including tax on Internet sales, Internet access charges, telecommunications and other goods and services.
- The U.S. Chamber of Commerce has joined major organizations representing state and local governments, including the National Governors Association, the National Conference of State Legislatures and the National Association of Counties in supporting the consideration of Internet sales tax legislation in Congress.
- Previously introduced legislation, such as, the Marketplace Fairness Act (S. 698) and the Remote Transaction Parity Act (H.R. 2775), provides a strong framework for allowing the collection of sales and use taxes on items purchased online without being overly burdensome for businesses. For this reason, the City of Westminster is supportive of such legislation.
- New approaches to capture online sales by the states are becoming more prevalent. Some states, including Alabama and South Dakota, have enacted affiliate and click-through nexus laws in addition to new economic nexus laws. Westminster is supportive of this state-level legislation.
- Sales and use tax revenue is the primary source of funding for City of Westminster services and operations. In the City, sales and use taxes comprise more than 60% of the general fund revenues that pay for crucial public services.
- Taxation of remote sales would enhance tech neutrality. Local businesses are now becoming involuntary showrooms for their Internet-based competitors. This system is not sustainable; it is causing job loss and significant tax erosion as these businesses close their stores.
- Taxation of remote sales could be accomplished while maximizing simplicity. As the technology for making
 sales via the Internet has advanced, so has the technology for collecting and remitting taxes. For example,
 Colorado has a free, online database for calculating the taxes due at a particular address. This address tax locator
 was the product of Colorado state and local governments working together with the business community to
 simplify tax compliance.
- Taxation of remote sales must remain under the sovereignty of the state and local governments imposing the taxes. The City of Westminster opposes legislation that conditions remote collection authority upon membership in the Streamlined Sales Tax Project or similar efforts. The ability of states and localities to fund their operations by collecting taxes already due under their laws should not be predicated upon their surrender of tax policy decisions to a national body.
- With e-commerce sales now exceeding \$1 trillion per year, the Internet has become a robust, self-sustaining
 economy. The City of Westminster believes it is time to return equity to business and stop the subsidization of
 online businesses.