



July 28, 2020

Stacie Gilmore, President  
Denver City Council  
1437 Bannock St., Rm 451  
Denver, CO 80202

Re: Proposed Revisions to Rules Governing Hearings Before the Manager of Finance

Dear President Gilmore:

The purpose of this letter is to notify you, in accordance with the Denver Revised Municipal Code, that I am proposing revisions to the existing “Rules Governing Hearings Before the Manager of Finance.” A copy of the revised rule is enclosed for your reference.

The change involves adding the following section(s) to the rule:

11. A. Hearing Location and Notice of Hearing

All hearings shall be conducted at the Wellington E. Webb Building (201 West Colfax Avenue, Denver, Colorado), unless the Hearing Officer orders otherwise. In addition, hearings may be conducted by telephone, video, or other means of communication.

13. A. Exchange of Documentary Evidence Unless the Hearing Officer orders otherwise, all parties shall file with the Hearing Officer a witness list and copies of all exhibits to be used at the hearing at least seven (7) days prior to the date scheduled for the hearing. All exhibits shall be paginated. The Taxpayer’s exhibits shall be identified by letters. The City’s exhibits shall be identified by numbers.

21. Rule Specific to Petitions Involving Emergency Telephone Charges

- A. Treasury Tax Rule 007 – Rules Governing Hearings before the Manager of Finance – shall be the rules used in hearings involving challenges to assessments of Emergency Telephone Charges imposed by Article II, Chapter 16 of the D.R.M.C., with the following modifications:
1. The term “Taxes” used in Treasury Tax Rule 007 shall be read as “Emergency Telephone Charge,” as that term is used in Article III, Chapter 16 of the D.R.M.C. and
  2. The term “Taxpayer” used in Treasury Tax Rule 007 shall be read

as “Service Supplier,” as that term is used in Article III, Chapter 16 of the D.R.M.C.

- B. The Service Supplier may pursue further review of the Manager’s final order or decision in accordance with Article III of Chapter 16 of the D.R.M.C.

These changes were developed by the Department of Finance in coordination with the City Attorney’s Office to proactively position the City for the future, by providing the flexibility to hold hearings through new technologies including video conferencing methods to maintain social distancing and allow business to continue throughout pandemics. Updating this ability to attend also requires changes to the procedures of providing documents for evidence in the hearing process. Additionally, these changes will allow for the taxpayer’s rights to be extended to petitions for Emergency Telephone Charges for which the Department of Finance administers and collects with the other excise taxes.

The proposed revisions are necessary for the effective administration of the taxes governed under chapter 53 of the Denver Revised Municipal Ordinance and the Emergency Telephone Charges governed under chapter 16. The proposed revisions will become effective on August 4, 2020.

Sincerely,



Brendan Hanlon  
Chief Financial Officer

Enclosure