

AMENDATORY AGREEMENT

THIS AMENDATORY AGREEMENT is made between the **CITY AND COUNTY OF DENVER**, a municipal corporation of the State of Colorado (the “City”) and **BROTHERS REDEVELOPMENT, INC.**, a Colorado nonprofit corporation whose address is 2250 Eaton St. Suite B, Edgewater, CO 8021 (the “Contractor”), individually a “Party” and jointly the “Parties.”

RECITALS:

WHEREAS, the Parties entered into an Agreement dated June 5, 2025 (the “Agreement”) for the purpose of the Denver Property Tax Relief Program which provides a partial refund of property taxes paid, or the equivalent in rent, to qualifying Denver residents; and

WHEREAS, the Parties now wish to amend the Agreement to extend the Term, increase the Maximum Contract Amount and to make such other amendments as are herein set forth.

NOW THEREFORE, in consideration of the premises and the Parties’ mutual covenants and obligations, the Parties agree as follows:

1. All references to “...Exhibit A...” in the existing Agreement shall be amended to read: “...Exhibits A and A-1...” as applicable. **Exhibit A-1** the Scope of Work is attached and will control from and after the date of execution.

2. **Exhibit C** entitled Program Guidelines is hereby added to the Agreement. Exhibit C is attached and is hereby incorporated into and made a material part of the Agreement.

3. Section 3 of the Agreement, entitled “**TERM**”, is amended to read as follows:

“3. **TERM**: This Agreement will commence on May 1, 2025 and will expire, unless sooner terminated, on December 31, 2026 (the “Term”).”

4. Section 4 of the Agreement, entitled “**COMPENSATION AND PAYMENT**”, Subsection 4.4 entitled “**Maximum Contract Amount**” Subparagraph 4.4.1 is amended to read as follows:

“4.4. **Maximum Contract Amount**

4.4.1 Notwithstanding any other provision of the Agreement, the City’s maximum payment obligation will not exceed **THREE MILLION SIX HUNDRED FIFTY THOUSAND DOLLARS (\$3,650,000.00)** (the “Maximum Contract Amount”). The City is not obligated to execute an Agreement or any amendments for any further services, including services

performed by the Contractor beyond that specifically described in **Exhibits A and A-1**. Any services performed beyond those in **Exhibits A and A-1** or performed outside the Term are performed at the Contractor's risk and without authorization under this Agreement."

5. As herein amended, the Agreement is affirmed and ratified in each and every particular.

6. This Amendatory Agreement will not be effective or binding on the City until it has been fully executed by all required signatories of the City and County of Denver, and if required by Charter, approved by the City Council.

**[THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK;
SIGNATURE PAGES FOLLOW].**

Contract Control Number:
Contractor Name:

HOST-202582097-01/HOST-202579426-01
BROTHERS REDEVELOPMENT INC

IN WITNESS WHEREOF, the parties have set their hands and affixed their seals at
Denver, Colorado as of:

SEAL**CITY AND COUNTY OF DENVER:**

ATTEST:

By: _____

APPROVED AS TO FORM:

Attorney for the City and County of Denver

By: _____

REGISTERED AND COUNTERSIGNED:

By: _____

By: _____

Contract Control Number:
Contractor Name:

HOST-202582097-01/HOST-202579426-01
BROTHERS REDEVELOPMENT INC

By: _____

DocuSigned by:

Jeff Martinez

8A0221C31D8A4BF...

Name: _____

Jeff Martinez

(please print)

Title: _____

President

(please print)

ATTEST: [if required]

By: _____

Name: _____

(please print)

Title: _____

(please print)

EXHIBIT A-1
SCOPE OF WORK
DEPARTMENT OF HOUSING STABILITY
Brothers Redevelopment Inc.
HOST-202582097-01

I. INTRODUCTION

Contract Term Dates: May 1, 2025 – December 31, 2026

Project Description:

This agreement is entered between the Department of Housing Stability (HOST) and Brothers Redevelopment Inc (BRI) for the purpose of the Denver Property Tax Relief Program which provides a partial refund of property taxes paid, or the equivalent in rent, to qualifying Denver residents. This amendment adds 2,450,000.00 for a total contract amount of \$3,650,000.00.

Funding Source:	General Funds - Stability
Project Name:	Property Tax Relief Program
Budget Type:	Focused Cost Reimbursement
Contractor Address:	2250 Eaton Street Garden Level, Suite B Edgewater, CO 80214
Organization Type:	Non-Profit

II. SERVICES DESCRIPTION

A. List of Services to be provided by contractor

1. BRI will be responsible for adhering to the 2025 Property Tax Relief Program Standards document to be provided prior to the commencement of the contract.
2. BRI will receive and review all program applications submitted by Denver residents through a centralized database, arriving at and communicating final eligibility determinations to all applicants. BRI is responsible for collecting any additional documentation to verify an applicant's eligibility and mitigating potential applicant irregularities and fraudulent activity. BRI will refer to current HOST Program Standards for changes in program eligibility criteria.
3. BRI will serve homeowner households that meet the eligibility criteria as outlined in the most current Program Standards.
4. BRI will serve renter households that meet the eligibility criteria as outlined in the most current Program Standards
5. Application review will include but is not limited to verification of an applicant's age, disability status, Area Median Income (AMI) for their household size, and verification that an applicant's primary residence is within the City and County of Denver and that they resided at this residence for the entire previous calendar year.

6. BRI is responsible for verifying that applicants have paid in full their property taxes or rent for the previous calendar year as applicable.
7. BRI is responsible for issuing property tax relief payments as supported by written documentation and program eligibility determinations up to the maximum assistance limits enforced by HOST.
8. BRI will conduct outreach and marketing activities to this program's target population(s) including efforts to educate residents in-person and provide technical assistance for applicants with technology literacy and/or language barriers.
9. BRI will ensure applicants are expeditiously connected to all available programs/resources designed to prevent involuntary displacement among Denver homeowners and renters. This may include but is not limited to:
 - a. Financial assistance programs for renters and homeowners including the HOST Foreclosure Prevention Program, State of Colorado Emergency Rental Assistance (CERA) Program, and the HOST Temporary Rental and Utility Assistance Program (TRUA)
 - b. Eviction Legal Defense Programs
 - c. Utility assistance programs such as the Colorado Low-Income Energy Assistance Program (LEAP) and/or Energy Outreach Colorado (EOC)
 - d. Home Repair and Modification Programs
 - e. Home Sharing Programs
 - f. Denver Office of Financial Empowerment and Protection
 - g. Other services offered to the aging population and residents with disabilities as applicable
10. Program assistance must be provided according to Fair Housing requirements that protect citizens from discrimination on the basis of race, color, religion or creed, national origin, ancestry, age, sex, gender identity or gender expression, marital or family status, military status or physical or mental disability.

III. ROLES AND RESPONSIBILITIES FOR BOTH PARTIES

A. Contractor will:

1. Work with City to host any city-designated sensitivity training on an annual basis.
2. Provide any online modular sensitivity training developed and provided by the City to all new direct-service staff within 15 days of hire date. Ensure direct-service staff complete training refresher on a biennial basis.
 - a. Sensitivity Training is available at https://denvergov.org/media/denvergov/housingstability/context_of_homelessness/story.html
 - b. The Executive Director or their delegate are required to complete and sign the "Statement of Completion of Required Training: Informed, Compassionate, and Positive Interactions with Persons Experiencing Homelessness" form biennially and submit to HOST.
3. Post the City and County of Denver's Anti-Discrimination Office signage in an area where information is available to staff and program participants.
4. Ensure completion of requisite training as outlined by HOST Program Standards

document.

5. Obtain consumer input at least quarterly. Gathering and utilizing consumer input ensures that the services provided effectively address the needs and preferences of the individuals/households served by this contractor. Feedback will collect information to ensure equity in access and outcomes. The City reserves the right to issue specific guidelines on the methods for collecting and integrating consumer feedback which may include use of a third-party evaluator. Details will be outlined in Program Standards documents.
6. Provide grievance policy and procedure to HOST within the first 90 days of this contract and annually or as updates are made thereafter. Grievance policies and procedures must be approved by HOST.

B. The City will:

1. Provide signage that includes information about the City and County of Denver's Anti-Discrimination Office in both Spanish and English.
2. Provide access to the HOST Program Standards document and HOST will communicate any changes or updates made to the document.

IV. EQUITY ACCESS AND OUTCOMES

The Department of Housing Stability, in alignment with the Mayor's Office of Social Equity and Innovation, values racial equity and inclusiveness and seeks to reflect this value in our funding practices. Our commitment to producing racially equitable housing outcomes is paramount to HOST's overall mission of Denver residents being healthy, housed and connected. HOST requires all programs it funds to report on the demographic characteristics of households served by the program throughout the duration of the contract in coordination with other required reporting. The contractor will also report on the demographics of staff working on this program throughout the duration of this contract.

Specific information outlining the required data systems to be used and data to be collected are contained within the scope of work of this contract. This information will help HOST monitor demographic trends in who is served. The underlying objective of collecting and disaggregating data and outcomes by race is to understand who is currently served by HOST funded programs. This information will help inform future evaluation on any potential disparate impacts across HOST programs, as well as strategies to help address equity in access to and outcomes from programs where appropriate. Additionally, HOST program and monitoring staff will be reviewing data, and will discuss your program's progress or challenges towards racially equitable services and outcomes at site visits and monitoring

V. OBJECTIVE AND OUTCOMES

Resources	Activities	Outputs	Metric	Outcomes	Metric	Impacts
Submittable Platform	Application review, documents collection, eligibility determinations	HHs served	2,715	Reduce the burden of low incomes and property taxes among approved applicants	100%	Decrease in risk of involuntary displacement among low-to-moderate income renters/homeowners
Application Reviewers	General language access, interpretation, and translation services					
	Resource Referral					
Rebates	Direct rebates paid to homeowners and renters	HHs provided a satisfaction survey	100%	HHs served report satisfaction with service(s) received	70%	Services provided effectively address the needs and preferences of the households served by this contractor
Pulse for Good Surveys	Satisfaction Surveys					

VI. REPORTING

- A. Contractors will be required to use HOST Programs Community to submit all program narrative and qualitative data reports. These reports are due the 15th day of the month following each reporting period. Each narrative report will contain information on program success, challenges, and funding leverage during the reporting period.
- B. HOST Programs Community will provide Contractor with an online forum to submit report for each reporting period. Supplemental reporting may be required when data and narrative reports are insufficient to demonstrate program impact. Submitted reports will be reviewed by the designated Program Officer for completeness, clarity, and accuracy.

- C. Upon execution of this contract, HOST will provide a user guide for using HOST Programs Community portal along with the required login information. Prior to the due date for the first required report, HOST will provide resources and support as needed or as requested by the Contractor to support the use of HOST Programs Community.
- D. Contractor may be required to submit a Contract Summary Report at the end of the contract period within 30 days after the Term End Date of this contract agreement.
- E. Data Monitoring

A description of the scope of data that will be monitored by HOST throughout the lifecycle of the contract. This includes the mechanism for reporting, the primary goal for households to be served, desired program outcomes, and any program-specific reporting requirements.

 - 1. Program data
 - a. Data sources
 - 1. Homeless service providers: All program data reports will be sourced from client-level data entered in HMIS unless otherwise specified. Qualitative program narratives, data quality reports, and any requested supplemental reports can be submitted through the HOST Programs Community.
 - 2. All other programs: Summary reports on clients served will use the HOST Programs Community to report narrative, and households served information. Additional data may be required in the reporting form and/or a supplemental data template provided by HOST.
 - i. Number of unique Households served (universal for all HOST-funded programs) and progress toward the households served goal:
Households proposed to be served over the contract term – 2,715
Year 2025 (May 1, 2025 – April 30, 2026): 1,629
Year 2026 (May 1, 2026 – December 31, 2026): 1,086
 - ii. Demographics of households served:
Demographic data of households served are monitored to ensure fair and equitable access to services. The scope of demographic data collected are specific to the needs of the program or any related funding sources. Demographic data can include but is not limited to race and ethnicity, income level, participant age/ age-group/ number of age-qualifying participants, disability status, mental health condition, or gender identity.
The measures and benchmarks specified in the objectives and outcomes section.
 - 2. Qualitative narratives: This includes reports on program successes and challenges, programmatic updates, and supplemental reports. These reports can be submitted through the Salesforce programs community.
 - 3. Financial Data
 - a. Funding sources and amount included.
 - b. Total Contract spend to date, by budget category.

4. Specific to this Scope of Work
 - a. BRI will provide documentation of property tax relief payments distributed to each unduplicated households on a template provided by HOST.

VII. FINANCIAL ADMINISTRATION

A. Compensation and Methods of Payment

1. Disbursements shall be processed through the Department of Housing Stability (HOST) and the City and County of Denver's Department of Finance.
2. The method of payment to the Contractor by HOST shall be in accordance with established HOST procedures for this Agreement line-item reimbursements. Invoice requests for reimbursement of costs should be submitted on a regular and timely basis in accordance with HOST policies. Invoices should be submitted within thirty (30) days of the actual service, expenditure, or payment of expense. Invoices submitted more than 90 days beyond the billing period of the actual service, expenditure, or payment expense, may not be reimbursed without prior written approval from HOST.
3. The Contractor shall be reimbursed for services provided under this Agreement according to the approved line-item reimbursement budget.
4. Invoice request shall be completed and submitted on or before the 15th of each month following the month services were rendered. Contractor shall use HOST's preferred invoice template, if requested, HOST Financial Services may require a Cost Allocation Plan and budget narrative for detailed estimated description and allocation of funds. This is dependent upon funding source and program requirements.
5. No more than four (4) Invoices may be submitted per contract per month, without prior approval from HOST.
6. All Invoices must be correctly submitted within thirty (30) days of the Agreement end date to allow for correct and prompt closeout of the contract.
7. Sign Up to send all reimbursement documentation (including this form) to: <https://denvergovhostlightningforce.my.site.com/AffordableHousing/s/partner-sign-up>
8. Cash advances: Contractor wishing for an initial and ongoing cash advances should make a request at time of agreement negotiation. The amount requested for payment of an initial cash advance will include an estimated schedule of costs incurred in the initial 30 days. The Contractor must be able to provide documentation to HOST staff for verification of incurred costs for the previous month's cash advance prior to receiving a future month's cash advance. The City reserves the right to recapture advanced funds when Contractor has not or is not complying with the terms of this Agreement. When the City elects to recapture advance funds, the Contractor shall return the funds to City within sixty (60) days of receiving written notice from the City. If any portion of a cash advance is unspent from the prior period, the cash advance request must show the amount of unspent funds from the prior period and how it will be used in the

estimated schedule of costs for the following month. Contractor must provide supporting documentation for all payments. Under no circumstances will an additional reimbursement or advance be considered until the previous advance documentation is received and approved by HOST staff.

B. Invoicing Requirements

1. To meet Government requirements for current, auditable books at all times, it is required that all Invoices be submitted monthly to HOST to be paid. Expenses cannot be reimbursed until the funds under this contract have been encumbered.
2. City and County of Denver Forms shall be used in back-up documents whenever required in the Invoice Processing Policy.
3. If another person has been authorized by the Contractor to request reimbursement for services provided by this contract, then the authorization should be forwarded in writing to HOST prior to the draw request.
4. The standardized HOST "Expense Certification Form" should be included with each payment request to provide the summary and authorization required for reimbursement. HOST reserves the right to cancel an invoice if there are material errors that must be corrected and will require the invoice to be resubmitted.

C. Payroll

1. A payroll register or payroll ledger from the official accounting system will verify the amount of salary. Payroll registers must detail the pay period, gross pay, and deductions.
2. If the employee(s) is reimbursed only partially by this contract, the amount of salary billed under other contracts with the City or other organizations should be deducted from the requested reimbursement amount and documented on each reimbursement summary sheet or payroll register.
3. HOST reserves the right to request submittal of additional documentation including timesheets or additional accounting system reports to substantiate payroll reimbursement requests.

D. Fringe Benefits

1. Fringe benefits paid by the employer can be requested as substantiated by the payroll registers or accounting records submitted for the appropriate period.
2. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick, or military), employee insurance, pensions, and unemployment benefit plans. The cost of fringe benefits is allowable if they are provided under established written leave policies, equitably allocated to all funding sources, including HOST awards; and, the accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the vendor. HOST will not reimburse payments for unused leave when an employee separates from employment.

E. General Reimbursement Requirements

1. Invoices: All non-personnel expenses should be documented on a summary sheet for the period indicated on the reimbursement request to include:
 - a. Vendor Name
 - b. Amount
 - c. Purpose
 - d. Payment Method (Check #, ACH Date & Amount, Wire Number, Date & Amount, Credit Card Date & Amount)
 - e. All invoices and supporting documentation must be kept on file for audit purposes for three (3) years. For Audit purposes all invoices must be dated and readable invoices. The invoices must be from a vendor separate from the Contractor and must state what goods or services were provided and the delivery address. Verification that the goods or services were received should also be submitted, this may take the form of a receiving document or packing slips, signed, and dated by the individual receiving the good or service. Copies of checks written by the Contractor, or documentation of payment such as an accounts payable ledger which includes the check number shall be submitted to verify that the goods or services are on a reimbursement basis.
2. Administration and Overhead Cost: Other non-personnel line items, such as administration, or overhead require invoices, and an allocation to this program documented in the draw request. An indirect cost rate can be applied if the Contractor has an approved indirect cost allocation plan. The approved indirect cost rate must be submitted to and approved by HOST.

F. Budget Modification Requests

1. HOST may, at its option, restrict the transfer of funds among cost categories, programs, functions, or activities at its discretion as deemed appropriate by program staff, HOST executive management or its designee.
2. Budget Modifications may be required for changes related to increase or decrease of individual budget line items within an approved budget, to add budget line items, or to make changes to a budget narrative. A budget modification can adjust the award amount available for purposes outlined within the executed contract but cannot increase or decrease the total contract amount or assign resources to a purpose not already included in the original contract agreement.
3. Budget modifications will require submittal of written justification and new budget documents by the Contractor. These budget documents will require approval by HOST program, contracting and financial staff.
4. The Contractor understands that any budget modification requests under this Agreement must be submitted to HOST after the 30 days the contract agreement start date and before the last Quarter of the fiscal period, unless waived in writing by the HOST Deputy Director or their designee.
5. Budget modification requests are limited to two per each fiscal year of a contract agreement term. Exceptions to this limit may be made by the HOST Deputy Director or their designee.

G. Contract Amendments

1. All contract modifications that increase or decrease award amount, alter the contract term date and/or change the scope of work will require an amendment to this Agreement executed in the same manner as the original Agreement.

H. Financial Management Systems

The Contractor must maintain financial systems that meet the following standards:

1. Financial reporting must be accurate, current, and provide a complete disclosure of the financial results of financially assisted activities and be made in accordance with federal and/or city financial reporting requirements.
2. Accounting records must be maintained which adequately identify the source and application of the funds provided for financially assisted activities. The records must contain information pertaining to contracts and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income. Accounting records shall provide accurate, separate, and complete disclosure of fund status.
3. Effective internal controls and accountability must be maintained for all contract cash, real and personal property, and other assets. Adequate safeguards must be provided on all property, and it must be assured that it is used solely for authorized purposes.
4. Actual expenditures or outlays must be compared with budgeted amounts and financial information must be related to performance or productivity data, including the development of cost information whenever appropriate or specifically required.
5. Source documents such as cancelled checks, paid bills, payrolls, time and attendance records, contract documents, etc., shall be provided for all disbursements. The Contractor will maintain auditable records, i.e., records must be current and traceable to the source documentation of transactions.
6. The Contractor must properly report to Federal, State, and local taxing authorities for the collection, payment, and depositing of taxes withheld. At a minimum, this includes Federal and State withholding, State Unemployment, Worker's Compensation (staff only), City Occupational Privilege Tax, and FICA.
7. A proper filing of unemployment and worker's compensation (for staff only) insurance shall be made to appropriate organizational units.
8. The Contractor will be responsible for all Disallowed Costs.
9. The Contractor may be required to engage an audit committee to determine the services to be performed, review the progress of the audit and the final audit findings, and intervene in any disputes between management and the independent auditors. The Contractor shall also institute policy and procedures for its sub recipients that comply with these audit provisions, if applicable.

I. Procurements

1. The Contractor shall follow the City Procurement Policy to the extent that it requires that at least three (3) documented quotations be secured for all purchases or services supplies, or other property that costs more than ten thousand dollars (\$10,000) in the

aggregate.

2. The Contractor will ensure selected vendor or proposer has required insurance once the Contractor identifies a successful vendor or proposer.
3. The Contractor will maintain records sufficient to detail the significant history of procurement. These records will include but are not limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.
4. For contracts subject to federal agreements, if there is a residual inventory of unused supplies exceeding five thousand dollars (\$5,000) in total aggregate upon termination or completion of award, and if the supplies are not needed for any other federally sponsored programs or projects the Contractor will compensate the awarding agency for its share.

J. Monitoring Requirements

1. Monitoring may be performed by the program area, contract administration and financial services throughout the term of the agreement. Contractor will be notified in writing 30 days prior to facilitation of contract monitoring.
2. Program or Managerial Monitoring: The quality of the services being provided and the effectiveness of those services addressing the needs of the program. This may include reviewing the current spending and outcomes to date for the contract.
3. Contract Monitoring: Review and analysis of current program information to determine the extent to which contractors are achieving established contractual goals. HOST will conduct performance monitoring and reporting reviews. This includes reviewing the current spending and outcomes to date for the contract. City staff will address any performance issues and require a corrective action plan to resolve concerns.
4. Compliance Monitoring: Will ensure that the terms of the contract document are met, as well as Federal, State and City legal requirements, standards, and policies.

K. Records Retention

1. The Contractor must retain for three (3) years financial records pertaining to the contract award. The retention period for the records of each fund will start on the day the single or last expenditure report for the period, except as otherwise noted, was submitted to the awarding agency.

L. Contract Close-Out

1. All Contractors are responsible for submitting a final invoice marked “Final Invoice” and any required performance and outcome reports to HOST by the required due dates outlined in this Contract.
2. HOST will close out the Contract when it determines that all applicable administrative actions and all required work of the contract have been completed. If Contractor fails to perform in accordance with this Agreement, HOST reserves the right to unilaterally close out a contract, “unilaterally close” means that no additional money may be expended against the contract.

M. Collection of Amounts Due

1. Any funds paid to a Contractor in excess of the amount to which the Contractor is determined to be entitled under the terms of the award constitute a debt to the City and County of Denver, if not paid within a reasonable period after demand HOST may:
 - a. makes an administrative offset against other requests for reimbursements.
 - b. withholds advance payments otherwise due to the Contractor; or
 - c. other action permitted by law.
2. The Contractor shall participate, when applicable, in HOST provided staff training sessions in the following financial areas including, but not limited to Budgeting and Cost Allocation Plans, and Invoicing Process.

VIII. FUNDS WILL BE USED TO

- A.** Funds will be used to support direct program costs, indirect cost and direct assistance to applicants.

Contract	Amount
Base	\$1,200,000.00
1 st Amendment	\$2,450,000.00
Total	\$3,650,000.00

IX. Budget

Contract Program Budget Summary					
Contractor Name/Project:	Brothers Redevelopment Inc. Property Tax Relief Program				
City Contract #:	HOST 202582097				
Budget Term:	5/1/2025-12/31/2026	Program/Fiscal Year:		2026	
Budget Category	General Stability HOST Funding	Total Costs requested from HOST	Agency Total		Budget Narrative
Personnel: Job Title	Amount	HOST Total	Amount	%	
PTR Program Lead Staff	\$96,000	\$96,000	\$96,000	100.00%	Full-time salary will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please refer to the scope of work section Financial Administration-Payroll and Fringe Benefits. Description: File compliance reviews and ensuring accurate compliance data entry. Provides guidance on program requirements. Reviews and approves client files.
PTR Program Staff	\$180,858	\$180,858	\$180,858	100.00%	Full-time salary will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please refer to the scope of work section Financial Administration-Payroll and Fringe Benefits. Description: file review, processing and data entry.
Program Manager	\$45,000	\$45,000	\$45,000	100.00%	Full-time salary will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please refer to the scope of work section Financial Administration-Payroll and Fringe Benefits. Description: Oversees day to day operation of PTR program for file compliance, payments, due diligence, and program management.
Accounting Support Staff	\$35,000	\$35,000	\$35,000	100.00%	Full-time salary will be reimbursed at cost for work on this contract. HOST will not pay for bonuses, severances, or payouts of leave when an employee separates from their job. Please refer to the scope of work section Financial Administration-Payroll and Fringe Benefits. Description: Accounting functions in relation to the PTR program. Payment distributions/processing, reconciliation, ect.
Total Salary:	\$356,858	\$356,858	\$356,858	100.00%	
Fringe Benefits	\$42,822	\$42,822	\$42,822	100.00%	Fringe benefits and payroll taxes (Fringe) will be reimbursed at cost or at the Federally Approved Fringe Rate. To receive a Fringe percentage, a contractor must provide a Federally Approved Fringe Rate letter or flat rate percentage for contracted staff. Please refer to the scope of work section Financial Administration-Fringe Benefits.
Total Salary and Fringe Benefits:	\$399,680	\$399,680	\$399,680	100.00%	
Other Direct Costs	Amount	Subtotal	Amount	%	

Budget Category	General Stability HOST Funding	Total Costs requested from HOST	Agency Total		Budget Narrative
Program Expenses and Supplies	\$5,000	\$5,000	\$5,000	100.00%	Cell phones for full time direct program staff allocated based on percentage of time spent on the program. Program-related expenses and supplies that are not given directly to a client. Contact Center Platform, Database, Transportation & Parking Expenses, Additional Contact Center Software, Internet costs.
Bank Fees	\$250	\$250	\$250	100.00%	Bank Fees: Cancelled check fees/fees for lost checks in the mail. Fees will be reimbursed to stop payment and reissue the check.
Interpretation Services	\$2,500	\$2,500	\$2,500	100.00%	Spring Institute interpretation and translation services.
Rebate Assistance Costs	\$3,182,618	\$3,182,618	\$3,182,618	100.00%	May be program specific-Eligible Costs on Calculated on HOST rebate calculator. Rebate to be paid directly to the qualifying resident.
Total Other Direct Costs	\$3,190,368	\$3,190,368	\$3,190,368	100.00%	
Total Salaries, Fringe and Other Direct	\$ 3,590,048.00	\$ 3,590,048.00	3,590,048	100.00%	
Indirect Costs					
Indirect Costs	\$59,952.00	\$59,952	\$59,952	\$59,952.00	Indirect calculated 15% of Salaries, Fringe and Other Direct Costs
Grand Total	3,650,000.00	3,650,000.00	3,650,000.00	100.00%	



PROGRAM GUIDELINES

Property Tax Relief Program

**City and County of Denver
Department of Housing Stability (HOST)**



Program Overview

The Property Tax Relief Program provides a partial refund of property taxes paid, or the equivalent in rent, to qualifying Denver residents. The program is retroactive to the previous year's tax year and accepts applications from May 1st until April 30th. For example, starting May 1st, 2025, the program will begin accepting applications for the 2024 tax year until April 30th, 2026. Applicants may receive technical assistance completing their application including language interpretation and translation services.

Eligibility Requirements:

Homeowners:

- Eligible homeowners must demonstrate that they own/owned their home during the entire previous calendar year and that their home is located within the City and County of Denver; and
- Paid their previous year's property taxes in full including other accrued interest, fees, fines, or liens associated with their property; and
- Had an annual household income equal to or less than sixty percent (60%) of the Denver Area Median Income (AMI) in 2024 according to their household size and meet at least one of the following requirements:
 - Homeowner was 65 years of age or older during the entire previous calendar year
 - Homeowner had a disability during the entire previous calendar year (for this program, a person is disabled if they were unable to engage in any substantial gainful activity by reason of any physical or mental impairment, determined within a reasonable degree of medical certainty, and who receives a public benefit payment from the Social Security Administration, the State of Colorado, or Denver Human Services (DHS)).
 - Homeowner resided with a dependent minor child in an eligible dwelling unit during the entire previous calendar year

Renters:

- Eligible renters must demonstrate that they lived in the unit for which assistance is being requested during the entire previous calendar year and that the unit is located within the City and County of Denver; and
- Paid their rent in full during the entire previous calendar year including other accrued fines or fees associated with their rental unit; and
- Had an annual household income equal to or less than twenty-five percent (25%) (for single-person households) or thirty percent (30%) (for two-person households) of the Area Median Income (AMI) in 2024 and meets at least one of the following requirements:
 - Renter was 65 years of age or older during the entire previous calendar year
 - Renter had a disability during the entire previous calendar year (for this program, a person is disabled if they were unable to engage in any substantial gainful activity by reason of any physical or mental impairment, determined within a reasonable degree of medical certainty, and who receives a public benefit payment from the Social Security Administration, the State of Colorado, or Denver Human Services (DHS)).



Documentation Requirements: Applicant must provide at least one document for each category below. Any information and/or documentation that is required to determine eligibility that cannot be located within the department's permissible resources will be requested in writing from the applicant.

1. Proof of Income (for each person 18 years of age and older) can include, but is not limited to:
 - a. Employment Wages / Pay stubs (Pay stubs, bank statements, most recent tax return filing, W2)
 - b. Self-employment wages (Profit & Loss Statement, 1099)
 - c. Spousal maintenance/alimony
 - d. Rental income payments
 - e. Old Age Pension (OAP)
 - f. Aid to the Needy Disabled (AND)
 - g. Pension or annuity benefits
 - h. Veteran benefits
 - i. Taxable and nontaxable interest
 - j. Dividends from savings or interest
 - k. Worker's compensation payments
 - l. Unemployment compensation payments
2. Evidence of Ownership (homeowners) can include, but is not limited to:
 - a. Denver property record
 - b. Deed of Trust
 - c. Property tax receipt or bill
 - d. Other documents including mortgage statements, proof of homeowner's insurance, or Ownership Name and Encumbrance Report
3. Evidence of property taxes paid can include, but is not limited to:
 - a. Documentation from Denver Property Taxation and Assessment System
 - b. Property Tax Payment Receipt
 - c. Documentation demonstrating debit or other financial transaction as proof of payment
4. Evidence of rent paid (renters) can include, but is not limited to:
 - a. Rental statement of ledger from landlord or property owner
 - b. Attestation from landlord or property owner
5. Photo Identification (Primary Applicant Only)
 - a. Valid driver's license or photo identification card issued from any U.S. State or Territory; or
 - b. U.S. military or military dependent identification card; or
 - c. U.S. Coast Guard Merchant Mariner card; or
 - d. Native American Tribal Document; or
 - e. Document issued by any instrumentality of government (U.S. or foreign); or
 - f. Document issued by an educational institution (U.S. or foreign); or
 - g. Other photo ID that includes photo and name
6. Verification of Disability
 - a. Documentation that the applicant qualifies for payment of full disability benefits under a bonafide public or private plan, OR
 - b. A written opinion from an acceptable medical source, [as defined by the Social Security Administration](#).
7. Evidence of a spouse/partner death in the previous calendar year includes a copy of the death certificate.

U.S. citizenship is NOT a requirement for eligibility, nor disclosure of immigration status.



Definitions:

Application: a verified request from an applicant on a department approved form for assistance payments under this article, which can include electronic forms, that includes a statement the information on the application is accurate and truthful under penalty of perjury.

Applicant: the individual property owner occupant or tenant occupant of an eligible dwelling unit submitting an application or the legal representative of an eligible property owner or tenant if that person is incompetent.

Area Median Income (AMI): the median income of the city in which the eligible dwelling unit is located in relation to family size, as published annually by the United States Department of Housing and Urban Development.

Assistance Payment: a payment of money from the city to an applicant upon approval of the applicant's application.

Base Rebate Amount: the base rebate amount for this program for all claims is three hundred seventy-two (\$372) dollars, but may be amended to a lower amount for applications where:

- a. The owner applicant's dwelling unit had total taxes paid in the preceding year that were less than the base amount after exemptions or benefits from other programs, or
- b. The lessee applicant's annual rent paid in the preceding year was less than the base amount

Eligible Dwelling Unit: an owner or tenant occupied residential dwelling located on real property situated within the city, that is not expressly exempted from taxation by law. Eligible dwelling unit includes, without limitation, a single-family residence, a condominium unit, an apartment unit, a mobile home, or other owned or leased dwelling place. Eligible dwelling unit does not include nursing homes which are required to be licensed under the general laws of the state. The term "mobile home" shall have the meaning given by general law in the statutes of the state.

Homeowner: a natural person who is a taxpayer by reason of ownership of taxable residential real property that contains a dwelling unit as shown by the records filed in or maintained by the city assessor or the office of the clerk and recorder.

Household: includes all persons residing as a family or social unit at a single dwelling unit, excluding any persons over age 18 who do not contribute to household expenses.

Household Member: any person who is part of a household sharing a single dwelling unit, excluding any person over age 18 who does not contribute to household expenses. For purposes of determining eligibility, all household members must be listed on the application to determine household size.

Income: in determining financial eligibility, whether for the renter or owner rebate calculation, all financial income resources of the household members will be considered as "income," except:

- a. Gifts
- b. Prior year Elderly and Disabled Refund Program benefits
- c. Prior year Denver Property Tax Relief Program benefits
- d. State and Federal Income Tax Returns



- e. Medicaid
- f. Supplemental Nutrition Assistance Program (SNAP)
- g. Child Support/Dependent Income
- h. Temporary Assistance for Needy Families (TANF)
- i. Low-Income Energy Assistance (LEAP)
- j. Education assistance not used for household living and food expenses
- k. Social Security Disability Insurance (SSDI)
- l. Supplemental Security Income (SSI)
- m. Social Security Retirement Benefits

Maximum Rebate Amount: the maximum rebate amount for tenants and lessees is one thousand (\$1,000.00) dollars and for homeowners, eighteen hundred (\$1,800.00) dollars.

Person with a Disability: a person who is unable to engage in any substantial gainful activity by reason of any physical or mental impairment which can be determined within a reasonable degree of medical certainty and regardless of age, was so disabled during the entire taxable year to a degree sufficient to qualify for the payment of full benefits under any bona fide plan of a public or private organization based solely upon such disability.

Taxable Residential Real Property: any residential dwelling unit not exempt from tax, including taxable residential real property.

Taxpayer: a natural person who is obligated to pay and has paid all applicable taxes levied and assessed by law for taxable residential real property located in the city.

Tenant, Renter, or Lessee: a natural person who paid rent for the exclusive right to occupy a dwelling unit as part of a bona fide tenancy or lease agreement with the owner or owner's authorized agent.

Application Processing, Rebate Computation, and Payment:

Applications are accepted and processed in the order received and completed, limited by ordinance to a single application for each taxable residential property. Submission of an application does not reserve or guarantee any program funds. Once appropriated funds have been fully expended, no further applications will receive a rebate payment, even if they are in process with the program.

If an application is not complete, the applicant will have until the end of the current program year in which the application was submitted to provide all necessary verification documentation to complete it. If an application is determined by the program to be incomplete, applicants will be notified of the deficiency(ies) by either telephone, e-mail, US mail, or any combination thereof as determined appropriate by the reviewing agency. After 30 days on no-contact with the applicant, their application will be withdrawn. Applicants whose applications are not completed before program funds are exhausted for the current program year will not receive payment of any program funds, regardless of when the application was received.

Approved rebates are subject to program eligibility requirements and the availability of program funds. Once eligibility has been determined, the rebate is computed on a prorated basis according to application type. The amount of rebate for each application will be calculated as a percentage of eligible income on a sliding scale between the base rebate amount, as amended per application if the property tax or rent paid in the preceding year is less than \$372.00, and



maximum rebate amount, rounded to the nearest whole dollar. Rebate amounts may not exceed a Homeowners' or Renters' actual property taxes or rent paid for the previous calendar year.

Duplication of Benefits: Applicant must disclose any other local, State, and/or federal assistance received for the property/unit at which assistance is being requested. In all instances, duplication of benefits will not be permitted. Potential duplicative benefits include cash payment or financial assistance from a local government agency, housing authority, nonprofit organization, religious organizations, and/or friends or family. Entity(ies) who received payment(s) through other programs as a duplicate benefit will be required to repay these funds to the issuing Agency or the City and County of Denver Department of Housing Stability (HOST).

Providing false statements or information, or the omission of required information, is grounds for denial, termination of housing assistance, denial of future assistance, and may be punishable by law.

Appeals Process: All eligibility determinations, awards, and payments will be communicated to applicants by the reviewing Agency through the online application platform, Submittable.

Ineligible applicants can appeal denied applications by:

- E-mailing propertytaxrelief@denvergov.org
- If needed, written appeals can be mailed to:
Denver Dept. of Housing Stability (HOST) – Property Tax Relief Program
201 W. Colfax Ave, 6th Floor
Denver, CO 80202

Please write '[First Name] [Last Name] Appeal of Property Tax Relief Denial' in the message subject line and include:

- Any relevant documentation to support your request
- Your preferred contact information
- Your address
- The reason(s) for denial
- Why you believe that this determination was made in error, and
- Any additional information and/or relevant documentation to support your request

Applicants must submit an appeal by email or physical mail directly to the program **within 21 calendar days** of their application's eligibility determination. If an applicant fails to file an appeal within the time allotted, said inaction will be deemed as an acceptance of the program's eligibility determination.

The Program will review and address the appeal request **within 30 calendar days** of receipt. Applicants will be notified of the Program's determination, including a brief statement of the reasons for the final decision. The program has the discretion to accept or reject new documentation based upon its relevance to the circumstances of the appeal. Appeals may be denied or approved in whole or in part after a thorough review of the circumstances, the information already included in an Applicant's file, and relevant new documentation submitted.



If technical assistance is required to complete your appeal request, please contact:

- Colorado Housing Connects (CHC) Hotline: Call/Text 1-844-6632 (Monday-Friday, 8:00am-4:30pm MST) or send the CHC Hotline a message (anytime)
- CARE Center: Call/Text (303) 838-1200 or chat with a representative (Monday-Friday, 8:30am-5:30pm MST)

Grievance Procedure: Grievances will only be considered regarding a dispute with the program's requirement of documentation, the program's determination of eligibility, and/or the program's determination of whether an application is complete. Written requests will include a brief factual description of what happened giving rise to the grievance and a request for the resolution sought. Upon receipt of the written grievance, program staff will begin the process of investigation and gathering of information to assess the grievance and requested resolution.

The investigation and information gathering process will be completed in no less than 21 days. A written final resolution will be provided to the applicant no less than 30 days following receipt of the applicant's written grievance request.

Fair Housing: Program assistance must be provided according to Fair Housing requirements that protect people from discrimination on the basis race, color, religion or creed, national origin, ancestry, age, sex, gender, sexual orientation, gender expression, marital or familial status, military status, or physical or mental disability.

Fraud Protection and Quality Assurance: Partner Agencies may collect additional information/documentation as needed, at their discretion, for program compliance, quality assurance, and/or to protect the City and County of Denver and partner Agencies from fraudulent activity.