



PUBLIC IMPROVEMENT FEE INFORMATION

The Promenade at Denver West and The Denver West Village

GENERAL INFORMATION

The Public Improvement Fee (PIF) is collected and used to finance a portion of the cost of public improvements, such as public roads, regional storm management, and sanitary sewer systems. Amenity Colorado collects the PIF on behalf of Elk Valley Public Improvement Corporation.

The PIF at Colorado Mills, The Promenade at Denver West, and The Shoppes at Denver west is 1.4% on all sales and service transactions. A list of all exempt sales transactions is on page two. The PIF is a fee and NOT a tax; therefore it becomes part of the overall cost of the sale and is subject to sales tax.

LICENSING

Any entity doing business in the Denver West Village must register for a PIF account with Amenity Colorado. This includes businesses conducting retail sales and those providing services only. Additionally, a City of Lakewood Sales and Use Tax License is required.

CONFIDENTIALITY

All financial information provided to Amenity Colorado and the City of Lakewood is confidential. However, Elk Valley Public Improvement Corporation is authorized to obtain financial information from Amenity Colorado and the City, therefore every tenant that is subject to the PIF collection obligation is required to sign a Form of Release.

ASSISTANCE

Amenity Colorado, on behalf of Elk Valley Public Improvement Corporation, is available to help you understand the PIF requirements outlined in your lease agreement.

You may seek assistance with Amenity Colorado by email at: admin@amenitycolorado.com or by phone at 303-376-6155. You may also seek assistance with the Revenue Division at the Lakewood Civic Center South Building by phone at 303-987-7630 or by email at: revenuedivision@lakewood.org.

IMPORTANT TELEPHONE NUMBERS

AMENITY COLORADO

Amenity Colorado

14143 Denver West Parkway, Suite 100
Golden, CO 80401

Telephone..... 303-376-6155

Online my.amenitycolorado.com

CITY OF LAKEWOOD

Revenue Division

Civic Center South Building, 480 S. Allison Pkwy
Lakewood, CO 80226

Telephone.....303-987-7630

Online... <https://www.lakewood.org/Government/Departments/Finance/Business-Licensing-Tax>

Liquor Licensing.....303-987-7085

Police

Non-Emergency.....303-987-7111

Emergency.....911

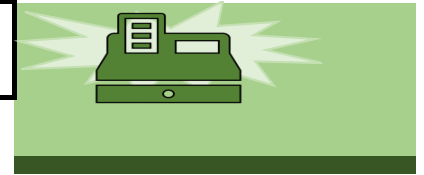
ELK VALLEY PUBLIC IMPROVEMENT CORPORATION

Telephone.....303-376-6155

OTHER NUMBERS

Colorado Department of Revenue.....303-238-7378

PIF Transaction Examples (1.4%)



Sales and services are subject to both sales tax and the PIF, unless otherwise stated (see below). Please note that the PIF becomes part of the total sales price and is subject to sales tax; therefore, the PIF **must** be separately stated on the sales receipt and **cannot** be combined with sales tax. The combined sales tax rate of 7.5% (or 0.5% for Jefferson County on food) is to be collected on the total taxable purchase price. Below are examples of how sales transaction must be calculated.

Taxable Purchase	
Clothing	\$18.00
Shoes	25.00
Purchase Total	\$43.00
PIF (1.4%)	0.60
Subtotal	\$43.60
Sales Tax (7.5%)	3.27
Total	\$46.87

Non-Taxable Purchase	
Manicure	\$ 20.00
Haircut	45.00
Purchase Total	\$ 65.00
PIF (1.4%)	0.91
Subtotal	\$ 65.91
Sales Tax (0.00%)	0.00
Total	\$ 65.91

Fulfillment Orders	
Mountain Bike	\$ 350.00
Helmet	25.00
Purchase Total	\$ 375.00
PIF (1.4%)	5.25
Subtotal	\$ 380.25
Sales Tax (0.0%)	0.00
Total	\$ 380.25

Sales delivered outside of Lakewood may be subject to the sales tax of the city and state where the tangible personal property is delivered.

Food	
Chicken	\$ 13.00
Gallon of Milk	3.00
Purchase Total	\$ 16.00
PIF (1.4%)	0.22
Subtotal	\$ 16.22
Sales Tax (0.5%)	0.08
Total	\$ 16.31

"Food" means food for domestic home consumption as defined by the definition in Section 3.01.020 of the Lakewood ordinance. Please refer to the "Food" definition for exceptions that remain taxable.

SALES NOT SUBJECT TO PIF

- Bona fide transfers of goods between Property User's other stores or warehouses
- Refunds to customers for merchandise purchased at the Property User's store and returned or exchanged
- Returns to shippers and manufacturers
- Proceeds from any sales tax, gross receipts tax, or similar tax
- Settlements for insurance claims
- Sales of gasoline
- Services provided by licensed health care practitioners
- Tuition for bona fide education programs
- Prescription drugs as defined in the Denver West Village PIF Policy and Procedure Manual
- Hunting and fishing licenses
- Ski passes, lift tickets, and tickets to sporting or entertainment events
- Trade-Ins for resale
- The discounted portion of sales to employees; bad debts when written off the Property User's books; and charges paid to banks or credit card companies; provided, however, that in the aggregate such deductions do not exceed 3% in any given year
- Gift certificates or like vouchers until the same have been converted into a sale by redemption
- Gratuities as defined in the Denver West Village PIF Policy and Procedure Manual
- Sales of fixtures and equipment not in the ordinary course of business
- Such other exclusions as determined by Elk Valley at its sole discretion

PIF REPORTING & PAYMENT INSTRUCTIONS

EXAMPLE

PUBLIC IMPROVEMENT FEE RETURN

LINE	DESCRIPTION	AMOUNT
1.	Gross sales and services	\$35988.57
2.	PIF deductions	\$0.00
3.	Net PIF sales	\$35988.57
4.	PIF due (1.40% of Line 3)	\$503.84
5.	Excess PIF collected	\$0.00
6.	Total PIF due	\$503.84

Line 1: Gross Sales and Services: Report all sales and services made during the reporting period.

Line 2: PIF Deductions: Deduct only those exempted sales allowed (upload of supporting documentation required).

Line 3: Net PIF Sales: Subtract line 2 from Line 1 (automatically calculated)

Line 4: PIF Due: 1.40% of Line 3 (automatically calculated).

Line 5: Excess PIF Collected: Any excess PIF collected must be reported on line 5 and remitted.

Line 6: Total PIF: Line 4 plus Line 5 (automatically calculated)

FILING INFORMATION

PIF returns and payments are due by the 20th of the month for the preceding calendar month. If the 20th falls on a holiday or weekend, the return and payment are due the next business day. Payment must be remitted for the full amount due as determined on line 6 of the return. All source documentation must be remitted for any sales deducted on line 2 of the return. Records must be retained for at least three years from the date of filing and are subject to audit.

Online: Create an online user account at: <https://my.amenitycolorado.com/users/register> to file returns, pay and manage your account.