

AGENDA
REGULAR MEETING OF THE CITY COUNCIL
480 S. ALLISON PARKWAY
CITY OF LAKEWOOD, COLORADO
HYBRID MEETING
JANUARY 12, 2026
7:00 PM

To watch the Council meeting live, please use either one of the following links:

City of Lakewood Website: [Lakewood.org/CouncilVideos](https://lakewood.org/CouncilVideos)

Lakewood Speaks: Lakewoodspeaks.org

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How to Connect to Provide Public Comment: Online participants may post written comments of any length to LakewoodSpeaks.org, an online forum for public comments. In accordance with City Council Policy 5.1(A), all virtual meeting participants are advised that technological issues, whether caused by the City's equipment or the user's equipment, shall not be grounds for canceling a public meeting.

ITEM 1 – CALL TO ORDER

ITEM 2 – ROLL CALL

ITEM 3 – OPENING ITEMS

ITEM A. – PLEDGE OF ALLEGIANCE

ITEM B. – STATEMENT OF CONFLICT OF INTEREST

ITEM C. – MAYOR INTRODUCING FIRE CHIEF JEREMY METZ WITH WMFD

ITEM D. – PROCLAMATION - LAKEWOOD 121 DAY

E. APPOINTING THE MAYOR PRO TEM OF THE CITY COUNCIL OF
THE CITY OF LAKEWOOD

ITEM 4 – INITIAL PUBLIC COMMENT

Anyone who would like to address the Council on any matter other than an agenda item will be given the opportunity. Speakers should limit their comments to three minutes.

CONSENT AGENDA

ORDINANCES ON FIRST READING

ITEM 5 – – RESOLUTIONS

- A. DESIGNATING THE PUBLIC PLACE FOR POSTING NOTICES OF PUBLIC MEETINGS DURING 2026 PURSUANT TO C.R.S. 24-6-402

ITEM 6 – – ORDINANCES ON FIRST READING

ITEM A. – O-2026-1 – AUTHORIZING A SUPPLEMENTAL APPROPRIATION TO THE 2026 ANNUAL BUDGET UP TO AN AMOUNT OF \$42,154,189 FROM THE GENERAL FUND FOR PAYMENT OF A REFUND OF BUSINESS AND OCCUPATION TAX, AND AUTHORIZING A TRANSFER FROM THE TABOR FUND TO THE GENERAL FUND IN THE AMOUNT OF \$29,035,127

ITEM B. – O-2026-2 – VACATING A PORTION OF RIGHT-OF-WAY AT 1456 BENTON ST., LAKEWOOD COLORADO

ITEM 7 – APPROVING MINUTES OF THE CITY COUNCIL MEETINGS

END OF CONSENT AGENDA

ITEM 8 – ITEMS REMOVED FROM CONSENT AGENDA

ITEM 9 – PRESENTATION FROM THE CITY CLERK - FINAL DETERMINATION OF PETITION SUFFICIENCY

**ORDINANCES ON SECOND READING
AND PUBLIC HEARINGS**

ITEM 10 – – NO ORDINANCES ON SECOND READING AND NO PUBLIC HEARINGS

ITEM 11 – CLOSING ITEMS

ITEM A. – GENERAL PUBLIC COMMENT

ITEM B. – GENERAL BUSINESS

ITEM C. – EXECUTIVE REPORT

ITEM D. – MAYOR AND CITY COUNCIL REPORTS

ITEM E. – ADJOURNMENT

[MEET_FOOT]

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 3

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 3C

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 3D

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: 1. Proclamation - Lakewood 121 Day

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

PROCLAMATION

LAKEWOOD 121 DAY

WHEREAS, State Highway 121, also known as Wadsworth Boulevard, is an over 30-mile-long corridor and a vital artery running through the heart of Jefferson County and the City of Lakewood; and

WHEREAS, Wadsworth Boulevard was named 120 years ago for Benjamin Franklin Wadsworth, an original founder of Arvada, described by the Arvada Historical Society as a 19th Century pioneer who “led the pack in being environmentally conscious” and who made it a priority to “protect the land,”; and

WHEREAS, Whereas Wadsworth is now home to dozens of Lakewood restaurants and small businesses lining both sides of this Lakewood corridor, including Old 121 Brewhouse, which shares the highway’s name; and

WHEREAS, Wadsworth also runs adjacent to cherished parks in or adjacent to Lakewood, including Bear Creek Park, Belmar Park, and Crown Hill Park; and

WHEREAS, Lakewood believes that January 21, or 1/21, is an ideal date to celebrate this vital Lakewood corridor and the local businesses, residences, and parks that line it, and an opportunity for Lakewood residents and residents across our region to frequent this corridor and visit Lakewood small businesses.

NOW, THEREFORE, on behalf of the City Council and the people of the City of Lakewood, I, Wendi Strom, Mayor of the City of Lakewood, Colorado, by virtue of the authority vested in me, do hereby proclaim:

JANUARY 21, 2026, AS LAKEWOOD 121 DAY

GIVEN under my hand and Seal of the City of Lakewood, this 12th day of January 2026.

Wendi Strom, Mayor

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 3E

To: Mayor and City Council

From: Jay Robb, City Clerk

Subject:

SUMMARY STATEMENT: Each year a Mayor Pro Tem is selected to fulfill the duties of Mayor Pro Tem and serve in place of the Mayor when the Mayor is unavailable.

BACKGROUND INFORMATION: The City of Lakewood home rule charter, section 2.4, states that the City Council shall select a Mayor Pro Tem from among its members for a term and in a manner determined by the City Council.

City Council's Policy 01.2 states that one member of City Council is chosen each year, at the first regular City Council meeting in January, to serve as Mayor Pro Tem. The term of the Mayor Pro Tem is one (1) year.

BUDGETARY IMPACTS: There are no budgetary impacts.

STAFF RECOMMENDATIONS: Staff recommends appointment of a Mayor Pro Tem at the January 12, 2026, Council meeting.

ALTERNATIVES: The Charter does not offer any alternatives.

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: There will not be next steps unless a Mayor Pro Tem is not appointed.

ATTACHMENTS: 1. Resolution R-2026-1

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

R-2026-1

A RESOLUTION

APPOINTING THE MAYOR PRO TEM
OF THE CITY COUNCIL OF THE CITY OF LAKEWOOD

BE IT RESOLVED by the City Council of the City of Lakewood, Colorado, that:

SECTION 1. _____ is hereby appointed Mayor Pro Tem of the City Council of the City of Lakewood, Colorado, commencing January 1, 2026 and ending December 31, 2026.

INTRODUCED, READ, AND ADOPTED by a vote of ___ for and ___ against at a hybrid regular meeting of the Lakewood City Council on January 12, 2026, at 7 o'clock p.m. at the Lakewood Civic Center, 480 S. Allison Parkway, Lakewood, Colorado.

Wendi Strom, Mayor

ATTEST:

Jay Robb, City Clerk

APPROVED AS TO FORM:

Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 4

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 5

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 5A

To: Mayor and City Council
From: Jay Robb, City Clerk
Subject: **Designating the Public Place for Posting Meeting Notices**

SUMMARY STATEMENT: The City Council must designate a public place for posting notices of public meetings during 2026.

BACKGROUND INFORMATION: One of the requirements of C.R.S. 24-6-402(2)(c) is the designation of a public place for posting notices of public meetings, in order to meet the requirement of “full and timely” notice of meetings.

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: Staff recommends adopting Resolution R-2026-2, designating that such public place for posting purposes shall be located within the lobby/atrium of the Lakewood Civic Center, 480 South Allison Parkway and published on the City’s official website.

ALTERNATIVES: City Council could designate an alternative public place for posting notices of public meetings during 2026.

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: Next steps would be to implement the designated public place for posting notices of public meetings during 2026.

ATTACHMENTS: 1. Resolution R-2026-2

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

R-2026-2

A RESOLUTION

DESIGNATING THE PUBLIC PLACE FOR POSTING NOTICES
OF PUBLIC MEETINGS DURING 2026 PURSUANT TO C.R.S. 24-6-402

WHEREAS, C.R.S. 24-6-402(2)(c) requires the designation of a public place for posting notices of public meetings in order to meet the requirement of “full and timely” notice of meetings; and

WHEREAS, it is hereby determined that such public place for posting purposes shall be located within the lobby/atrium of the Lakewood Civic Center, 480 South Allison Parkway, and published on the City’s official website (Lakewood.org), the exact manner and means of posting to be implemented by the City Manager or designee, and such posting place shall be used for “local public bodies” as defined under C.R.S. 24-6-402(2)(c).

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Lakewood, Colorado, that:

SECTION 1. The lobby/atrium area within the Lakewood Civic Center, 480 South Allison Parkway, and the City’s official website (Lakewood.org), are hereby designated as the public places for the posting of notices of meetings in 2026, pursuant to C.R.S. 24-6-402(2)(c). The exact manner and means of said posting shall be implemented by the City Manager or designee.

INTRODUCED, READ, AND ADOPTED by a vote of ___ for and ___ against at a hybrid regular meeting of the Lakewood City Council on January 12, 2026, at 7 o’clock p.m. at the Lakewood Civic Center, 480 S. Allison Parkway, Lakewood, Colorado.

Wendi Strom, Mayor

ATTEST:

Jay Robb, City Clerk

APPROVED AS TO FORM:

Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 6

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 6A

To: Mayor and City Council
From: Holly Bjorklund, Chief of the Finance Branch
Subject: **City Business and Occupation Tax**

SUMMARY STATEMENT: Staff is requesting that City Council authorize a supplemental appropriation to the 2026 Annual Budget to fund a required refund of Business and Occupation Tax revenues following a Colorado Supreme Court decision.

BACKGROUND INFORMATION: In MetroPCS v. City of Lakewood, the Colorado Supreme Court determined that prior amendments to the city's Business and Occupation Tax related to telecommunications services required voter approval that did not occur. As a result, the city is obligated to refund taxes collected under those ordinances. The total potential refund amount was not known at the time of adoption of the 2026 Annual Budget. The ordinance authorizes a supplemental appropriation to allow timely payment of the settlement.

BUDGETARY IMPACTS: The ordinance authorizes a supplemental appropriation of \$42,154,189 from the General Fund. \$29,035,127 would be funded through a transfer from the TABOR Fund, which will equally impact the Public Safety, Infrastructure, and Parks, Recreation, and Open Space programs. City staff will identify proposed project cuts or program reductions within these TABOR Fund programs to offset the impacts of this transfer and will report back to City Council once such reductions have been identified. The remaining \$13,119,062 would be addressed through additional General Fund program reductions to be identified and implemented as part of the 2026 Revised Budget.

STAFF RECOMMENDATIONS: Staff recommends moving the ordinance forward for second reading at the January 26, 2026, Council Meeting.

ALTERNATIVES: The supplemental budget appropriation is necessary to comply with a Colorado Supreme Court ruling. There is no alternative to this council item.

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: If the ordinance is approved, staff will proceed with payment of the settlement. Staff will also identify proposed project cuts or program reductions within the TABOR Fund programs and the General Fund to offset the impacts of the authorized transfer and supplemental appropriation, and staff will report back to City Council once such reductions have been identified.

ATTACHMENTS:

1. Ordinance O-2026-1
2. Business Occupation (BO) Tax Presentation

REVIEWED BY: Kathleen E. Hodgson, City Manager

Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

O-2026-1

AN ORDINANCE

AUTHORIZING A SUPPLEMENTAL APPROPRIATION TO THE 2026 ANNUAL BUDGET UP TO AN AMOUNT OF \$42,154,189 FROM THE GENERAL FUND FOR PAYMENT OF A REFUND OF BUSINESS AND OCCUPATION TAX, AND AUTHORIZING A TRANSFER FROM THE TABOR FUND TO THE GENERAL FUND IN THE AMOUNT OF \$29,035,127

WHEREAS, Article XII, Section 8 of the City Charter authorizes the City Council to make supplemental appropriations by ordinance during the fiscal year for unanticipated expenditures required for the operation of the City of Lakewood ("City") using monies not anticipated in the adopted budget;

WHEREAS, Section 3.04.060 of the Lakewood Municipal Code ("LMC") requires approval by the City Council for any unbudgeted purchase or any purchase of more than seventy-five thousand dollars (\$75,000.00) that has a change in funding source;

WHEREAS, Colo. Const. Art. X, Section 20 ("TABOR") requires a refund of taxes collected in violation TABOR's election requirement;

WHEREAS, in 1969 the City of Lakewood implemented a Business and Occupation Tax ("B&O Tax") for providing telecommunications service to residents of the City of Lakewood;

WHEREAS, in 1996 the State of Colorado required local governments to extend any existing charge on telecommunications to apply neutrally to comparable providers of the service. Ch. 75, sec. 1, C.R.S. § 38-5.5-107(2)(a), 1996 Colo. Sess. Laws 298, 301–02;

WHEREAS, in 1996 and 2015 the City of Lakewood amended its B&O Tax to clarify that the tax applied to new forms of telecommunications that were not available in 1969;

WHEREAS, in the case of MetroPCS v. City of Lakewood, 2025 CO 53, the Colorado Supreme Court determined that City of Lakewood Ordinances O-1996-43 and O-2015-3 required voter approval, which did not occur prior to the adoption of such ordinances;

WHEREAS, the City of Lakewood (the "City") has been ordered to refund taxes collected pursuant O-1996-43 and O-2015-3 authorizing the collection of Business and Occupation ("B&O") Tax for providing telecommunications service to residents of the City of Lakewood;

WHEREAS, the total amount required to satisfy the settlement obligation is forty-two million one hundred fifty-four thousand one hundred eighty-nine dollars (\$42,154,189), which was not known when Council adopted the 2026 Annual Budget;

WHEREAS, the final amount of refunded taxes shall be determined after all businesses are given a reasonable opportunity to request a refund and demonstrate entitlement to a refund;

WHEREAS, the final amount of refunded taxes may be finally stated through the City of Lakewood's 2026 revised budget;

WHEREAS, City staff recommends a supplemental appropriation in the General Fund to allow for the timely payment of the settlement;

WHEREAS, a portion of this supplemental appropriation will be funded through a transfer of twenty-nine million thirty-five thousand one hundred and twenty-seven dollars (\$29,035,127) from the TABOR Fund to the General Fund;

WHEREAS, the use of TABOR Fund resources for this purpose will equally impact the three programs supported by the TABOR Fund: Public Safety, Infrastructure, and Parks, Recreation, and Open Space;

WHEREAS, up to the remaining thirteen million one hundred nineteen thousand sixty-two dollars (13,119,062) of the supplemental appropriation from the General Fund will be offset through additional program reductions to be identified and implemented in the 2026 Revised Budget;

WHEREAS, approval of this Ordinance on first reading is intended solely to set a public hearing and provide an opportunity for City staff and the public to present information and testimony regarding the proposed supplemental appropriation, and does not constitute final approval of the expenditure.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Lakewood, Colorado, that:

SECTION 1. Supplemental Appropriation. The City Council hereby appropriates forty-two million one hundred fifty-four thousand one hundred eighty-nine dollars (\$42,154,189) to the General Fund for fiscal year 2026 for the purpose of paying a settlement related to Business and Occupation Tax collection.

SECTION 2. Transfer Authorization. The City Council hereby authorizes a transfer in the amount of twenty-nine million thirty-five thousand one hundred and twenty-seven dollars (\$29,035,127) from the TABOR Fund to the General Fund to partially fund the supplemental appropriation authorized in Section 1 of this Ordinance.

SECTION 3. Budget Offsets. City staff is directed to identify and implement project cuts or reductions within the TABOR Fund programs (Public Safety, Infrastructure, and Parks, Recreation, and Open Space) to offset the impacts of the authorized transfer, and to identify additional General Fund program reductions totaling thirteen million one hundred nineteen thousand sixty-two dollars (13,119,062) as part of the 2026 Revised Budget process.

SECTION 4. If any provision of this Ordinance is determined by a court of competent jurisdiction to be invalid, such invalidity shall not affect the remaining provisions or applications of this Ordinance that can be given effect without the invalid provision, provided that such remaining provisions are not determined to be inoperable.

SECTION 5. Effective Date. This Ordinance shall take effect thirty (30) days after final publication.

I hereby attest and certify that the within and foregoing ordinance was introduced and read on first reading at a hybrid regular meeting of the Lakewood City Council on the 12th day of January, 2026; published by title in the Denver Post and in full on the City of Lakewood's website at www.lakewood.org on the 15th day of January, 2026; set for public hearing to be held on the 26th day of January, 2026; read, finally passed and adopted by the City Council on the 26th day of January, 2026; and signed by the Mayor on the ___ day of January, 2026.

Wendi Strom, Mayor

ATTEST:

Jay Robb, City Clerk

APPROVED AS TO FORM:

Alison McKenney Brown, City Attorney



Lakewood
Full of Possibilities

Business & Occupation (B&O) Tax: Legal Ruling & Next Steps

January 2026



History

- **1969: Established B&O tax on telecommunications**
 - Utility companies
 - Supplying local exchange telephone service
 - Maintaining physical lines

- **1990: The tax was amended to increase annually with CPI**
- **1992: TABOR prohibits new taxes without voter approval**
- **1996: Lakewood amended tax**
 - Applied a lower rate to new entrants, included new entrants in the reach of tax

- **2015: Lakewood amended tax**
 - Reduced rate for all payers, including all forms of telecommunications

NS1

Slide 2

NS1

What does this mean - it sounds like the previous statement

Nicole Stehr, 2025-12-18T23:59:28.332



Federal and State Regulation

➤ Federal

- State and local governments may not tax in a way that acts as a barrier to entry for new telecom providers

➤ State

- Any existing telecom charge must be “extended” to all comparable forms of telecommunications

➤ TABOR

- Cannot implement “new tax”, “tax rate increase”, or “tax policy change directly causing net revenue increase” without voter approval



1996 Amendments

- **Tax applied to new entrants providing telecommunications service**
 - New entrants' tax based on the derivative of the incumbent provider
 - A per-line rate was calculated based on the incumbent provider's tax divided by the incumbent provider's number of users
 - The per-line rate was then applied to new providers

- **The City anticipated new entrants**
- **State and federal laws prohibited discriminatory taxation**
- **Existing tax was amended to try to avoid violation of state and federal law**
- **No new revenue for 3 years**



2015 Amendments

- **By 2015, the telecommunications market changed significantly**
- **The B&O tax formula from 1996 was no longer suitable**
- **The Amendment aimed to comply with state and federal requirements**
- **Amendment:**
 - (1) Applied the tax rate equally to all providers
 - (2) Clarified that cellular was subject to tax
 - (3) Kept the rate from increasing rapidly (decreased by ~38%)



MetroPCS Case

- **MetroPCS was audited and served with a deficiency letter**
- **MetroPCS sued, alleging violations of TABOR**

Court Findings

- District and Supreme Courts ruled in favor of MetroPCS
- 1996 and 2015 ordinances are invalid
- Expansion of businesses subject to tax = “new tax”
- No voter approval = violation of TABOR



Actions Required by Court Ruling

- **Refund B&O taxes + 10% interest (four full years before initiation of lawsuit until collection ends)**
 - City to refund businesses
 - Businesses may be required to refund customers
- **Cease collection of illegally imposed B&O tax**
- **Reimburse attorney fees and court costs**
- **177 companies paid B&O during the period**



Staff Actions

- Through Lakewood's tax system, companies remitting B&O tax were notified to stop.
- As of November 2025, companies are no longer able to file B&O tax.
- Attorney's Fees paid through the claims budget.
- Identified each company's registered agents or principal representatives.
- Mailed a letter to representatives requesting a response within 60 days.



Staff Actions

- **Company information is being gathered, and data confirmed through an interactive form.**
- **Information and data for each company will be reviewed. Additional information may be requested.**
- **Each refund will be issued once information is verified.**
- **The public and businesses will be informed by posting updates on the website as new information becomes available, responding to phone calls, emails, and in-person visits.**
- **If necessary, involve court for finalization of refund**



Next Steps

- **Fund sources**
 - TABOR and General Fund
- **Finance is evaluating the impact on current budget, fund balances, and future revenues.**
- **Finance working with departments to determine budget changes to adjust for impact.**
- **Assuming no future B&O tax revenue**



City Council Request for Action

1. Resolution

- Acknowledge refund obligation
- Identify the scope of the refund
- Approve plan for refund
- Identity source of funds
- Stop collection of B&O tax

2. Ordinance

- Approve budget appropriation



Lakewood
Full of Possibilities

Thank you

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 6B

To: Mayor and City Council
From: Paul Rice Jr, Development Assistance Manager
Subject: **1456 Benton Street ROW Vacation**

SUMMARY STATEMENT: The owner of the property located at 1456 Benton St. is asking City Council to vacate an excess ROW tract that had been previously dedicated to the City in 2020 with the West Colfax Subdivision Block 3 Lot Line Adjustment Number 1 final plat. In 2022, the scope of the land development proposal changed to include the replatting and merging of the 1456 and 1452 Benton St. properties. The proposed site plan no longer necessitates widening of the alley.

BACKGROUND INFORMATION: The dedication of the Tract A as ROW was intended for widening of the existing alley adjacent to 1456 Benton St. under a previous site plan application that was eventually withdrawn. Although the property was platted, including dedication of Tract A as ROW, the project was not developed and the four feet of alleyway widening was not constructed. The property was sold, and a new site plan application is currently under review. The new development proposes merging the properties located at 1456 and 1452 Benton St into one lot. Based upon the determination of public improvements by the City Engineer for the new development application, the four feet of ROW adjacent to the alley is no longer needed.

BUDGETARY IMPACTS: N/A

STAFF RECOMMENDATIONS: Approval of the ordinance.

ALTERNATIVES: If this Ordinance is not approved, Tract A would remain City ROW, and maintenance responsibility would remain with the City. Additionally, the applicant would not be able to own and use a portion of their property in a manner consistent with other property owners in the area.

PUBLIC OUTREACH: This item was advertised via regular communication channels. A presentation on this topic has been made publicly available on LakewoodSpeaks.org.

NEXT STEPS: If approved on first reading, the public hearing will be scheduled for January 26, 2026.

ATTACHMENTS:

1. Ordinance O-2026-2
2. ROW Vacation Exhibit - 1456 Benton Street

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

O-2026-2

AN ORDINANCE

VACATING A PORTION OF RIGHT-OF-WAY AT
1456 BENTON ST., LAKEWOOD COLORADO

WHEREAS, the owner of property at 1456 Benton St. ("Applicant") requests vacation of Tract A of the WEST COLFAX SUBDIVISION BLOCK 3 LOT LINE ADJUSTMENT NO. 1 PLAT ("Tract A");

WHEREAS, when originally platted in 2020, Tract A was intended to be a widening of the existing alley adjacent to Applicant's property;

WHEREAS, Applicant desires to use Tract A as part of their rear yard, consistent with the other properties along this portion of this alley;

WHEREAS, Tract A is within the jurisdiction of the City and has never been used as a roadway, right-of-way or for any public purpose;

WHEREAS, the City has no plan to use Tract A for right-of-way and requests vacation of Tract A;

WHEREAS, the City Council finds and determines that Tract A is no longer needed for any public purpose and that the vacation of Tract A is in the public interest;

WHEREAS, the City Council finds that no land adjoining Tract A would be left without an established connection to a public road;

WHEREAS, approval of this Ordinance on first reading is intended only to confirm that the City Council desires to comply with the City's Charter by setting a public hearing to provide City staff and the public the opportunity to present evidence and testimony regarding this proposal; and

WHEREAS, approval of this Ordinance on first reading does not constitute a representation that the City Council, or any member of the City Council, supports, approves, rejects, or denies any particular proposal related to this proposal identified herein.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Lakewood, Colorado, that:

SECTION 1. Pursuant to Title 43, Article 2, of the Colorado Revised Statutes, and City of Lakewood Case VA24-0005, and upon a finding that Tract A, as is no longer necessary for use by the public and that no land would, by this vacation, be left without a connection to an established public road, Tract A described in Exhibit A, incorporated herein and made a part hereof, is vacated.

SECTION 2. This ordinance shall take effect thirty (30) days after final publication.

SECTION 3. After the effective date of this Ordinance, the Lakewood City Clerk shall record a certified copy of this Ordinance, including Exhibit A, at the Jefferson County Clerk and Recorder's office.

SECTION 4. If any provision of this Ordinance is found by a court of competent jurisdiction to be invalid, such invalidity shall not affect the remaining portions or applications of this Ordinance that can be given effect without the invalid portion, provided that such remaining portions or application of this Ordinance are not determined by the court to be inoperable.

I hereby attest and certify that the within and foregoing ordinance was introduced and read on first reading at a hybrid regular meeting of the Lakewood City Council on the 12th day of January, 2026; published by title in the Denver Post and in full on the City of Lakewood's website at www.lakewood.org on the 15th day of January, 2026; set for public hearing to be held on the 26th day of January, 2026; read, finally passed and adopted by the City Council on the 26th day of January, 2026; and signed by the Mayor on the ____ day of January, 2026.

Wendi Strom, Mayor

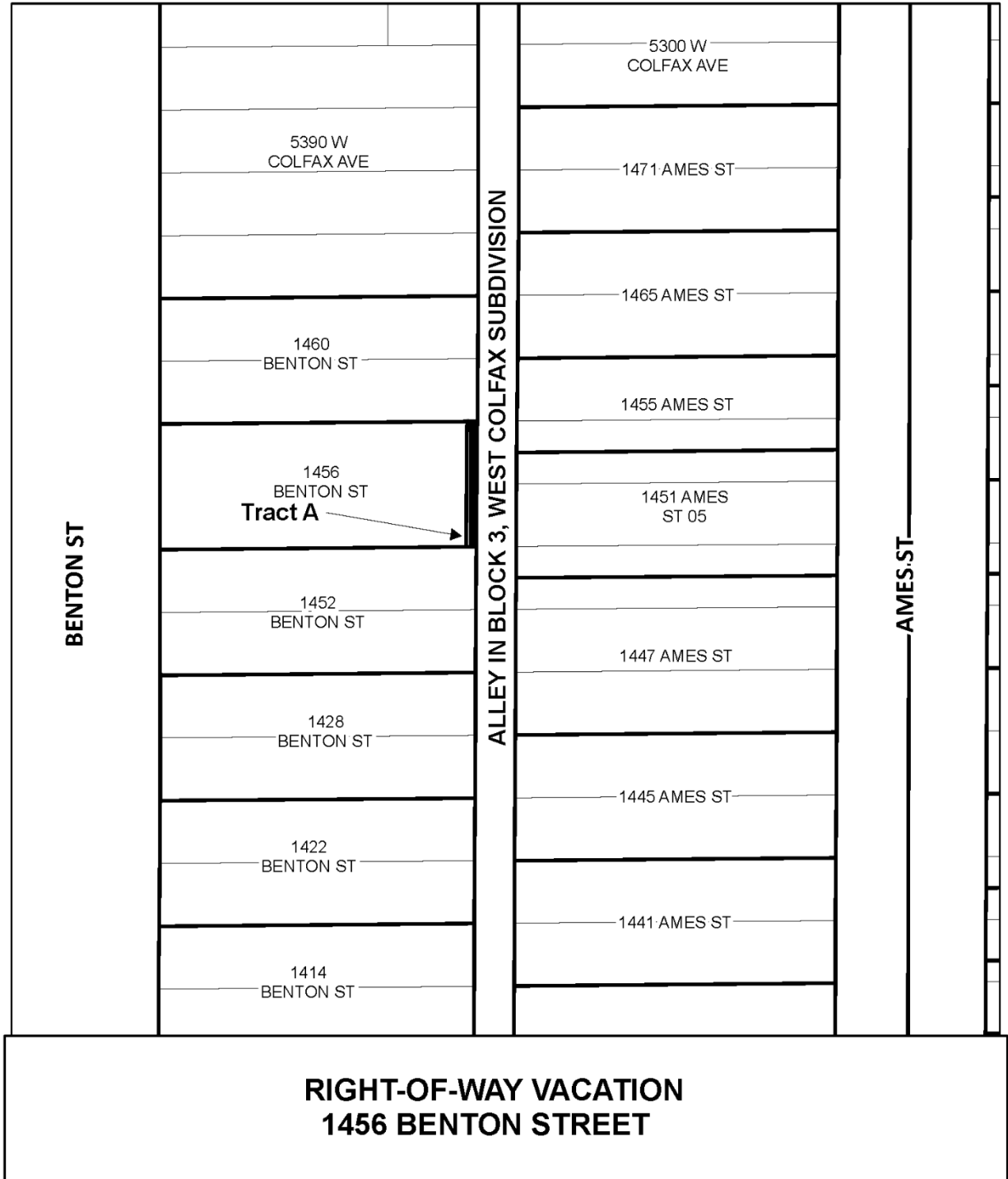
ATTEST:

Jay Robb, City Clerk

APPROVED AS TO FORM:

Alison McKenney Brown, City Attorney

EXHIBIT A





RIGHT-OF-WAY VACATION 1456 BENTON STREET

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 8

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 9

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 10

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 11

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney

STAFF MEMO

DATE OF MEETING: JANUARY 12, 2026 / AGENDA ITEM NO. 11A

To: Mayor and City Council

From:

Subject:

SUMMARY STATEMENT:

BACKGROUND INFORMATION:

BUDGETARY IMPACTS: None

STAFF RECOMMENDATIONS: None

ALTERNATIVES: None

PUBLIC OUTREACH: This item has been promoted through the regular communication channels to be considered by the Lakewood City Council.

NEXT STEPS: None

ATTACHMENTS: None

REVIEWED BY: Kathleen E. Hodgson, City Manager
Benjamin B. Goldstein, Deputy City Manager
Alison McKenney Brown, City Attorney