



Performance Plan for FY 2021-22

July 1, 2021

Table of Contents

Contents

Departmental Introduction	3
DOLA Overview – Authority and Structure	4
Constitutional and Statutory Authority	4
Department of Local Affairs (DOLA)	4
Division of Property Taxation (DPT)	4
Board of Assessment Appeals (BAA)	4
Division of Housing (DOH)	4
Division of Local Government (DLG)	4
DOLA Organizational Chart.....	4
DOLA Budget and Appropriations	5
FY21-22 Appropriation	5
Fund Sources by Division	6
FY 2021-22 DOLA Legislation (exclusive of transfers)	8
DOLA Strategic Framework Summary	10
DOLA Clients by Division.....	11
DOLA Performance Evaluation – Q3 FY20-21.....	12
Operational Measures.....	12
Challenges, Ecosystem and Process Improvements for FY 2021-22	14
Process Improvements.....	14
Transition to Remote Work/Services	14
Coordination and Partnership	14
Disaster Planning/Resilience	14
DOLA Strategic Policy Initiatives/WIGs – FY21-22.....	15
WIG 1	16

WIG 2.....	17
WIG 3.....	18
WIG 4.....	19
Division of Property Taxation (DPT)	20
Appraisal Standards Section	20
Administrative Resources Section	20
Exemptions Section	21
State Assessed Section	21
Processes	21
Board of Assessment Appeals (BAA)	22
Processes	22
Division of Housing (DOH)	23
Colorado State Housing Board	23
Preparation of Housing Strategic Plans	23
Livability Focus.....	24
Processes	24
Division of Local Government (DLG)	25
Invest in Communities.....	25
Promote local problem solving and inform decision-making	25
Local Government Technical Services	25
Regional Services	25
Disaster Recovery and Resilience	25
Processes	26
Executive Director’s Office (EDO).....	27
External Relations.....	27
Cabinet Representation.....	27
Legislative Relations	27
Communications.....	27
Administrative/Operations.....	28
Contracting	28
State Demography Office	28
Financial Services.....	28
Human Resources.....	29
Processes	29
Appendix A - Key Accomplishments FY2020-21	30
Appendix B – New Services/Programs FY2021-22	31

Departmental Introduction

The Department of Local Affairs (DOLA) serves as the primary interface between the State and local communities. The Department provides financial support to local communities and professional and technical services (including training and technical assistance) to community leaders in the areas of governance, housing, and property tax administration. While all state governments provide such services through various Departmental structures, Colorado's approach is unique in that these local community services are gathered into one Department of "Local Affairs" which has a central focus on strengthening Colorado communities, increasing resiliency, and enhancing livability.

DOLA makes financial resources available to support community infrastructure (e.g. water, sewer, road and bridge projects) and services (e.g. housing) either through statutory formula distributions of state and federal funds (e.g. Energy Impact Direct Distribution, Community Service Block Grants, Conservation Trust Fund) or through state and federal grants (e.g. Energy Impact, Limited Gaming Impact, Community Development Block Grants, Marijuana Impact).

In addition to providing assistance and services to local governments and communities, DOLA provides technical assistance and services for individual citizens. DOLA assists property owners to ensure their property taxes have been determined in a fair, accurate and consistent manner in accordance with property tax laws. DOLA also helps citizens obtain assistance with rent, mortgage, and utility payments through local housing authorities and non-profit service organizations. Additionally, DOLA channels federal aid for disaster recovery. In these ways, DOLA is a direct point of contact for many Coloradoans and other Colorado property owners.

Further, all four divisions of DOLA perform a variety of regulatory functions as assigned by the Constitution and statutes. These range from ensuring proper implementation of state property tax laws, implementing safety and related policies regarding manufactured housing, enforcing requirements on local governments regarding public access to key government documents, and many others.

DOLA has established a culture within the Department that encourages collaboration and efficiency, both internally and in relationships with our customers (communities, community leaders and other partners) in advancing the interests and capabilities of local governments. DOLA is committed to advancing equity, diversity and inclusion in its programs, through ongoing staff training, programmatic assessments, and other strategies. As a department DOLA seeks to build partnerships with local communities who are so critical to the success of entire state.

DOLA Overview – Authority and Structure

Constitutional and Statutory Authority

Department of Local Affairs (DOLA)

- Title 24, Article 32, C.R.S.

Division of Property Taxation (DPT)

- Article X, Sections 3 and 15, of the Colorado Constitution
- Title 39, Articles 1-14, C.R.S.

Board of Assessment Appeals (BAA)

- Article X, Section 3 and Article XII, Section 13 of the Colorado Constitution
- Title 39, Article 2, C.R.S.

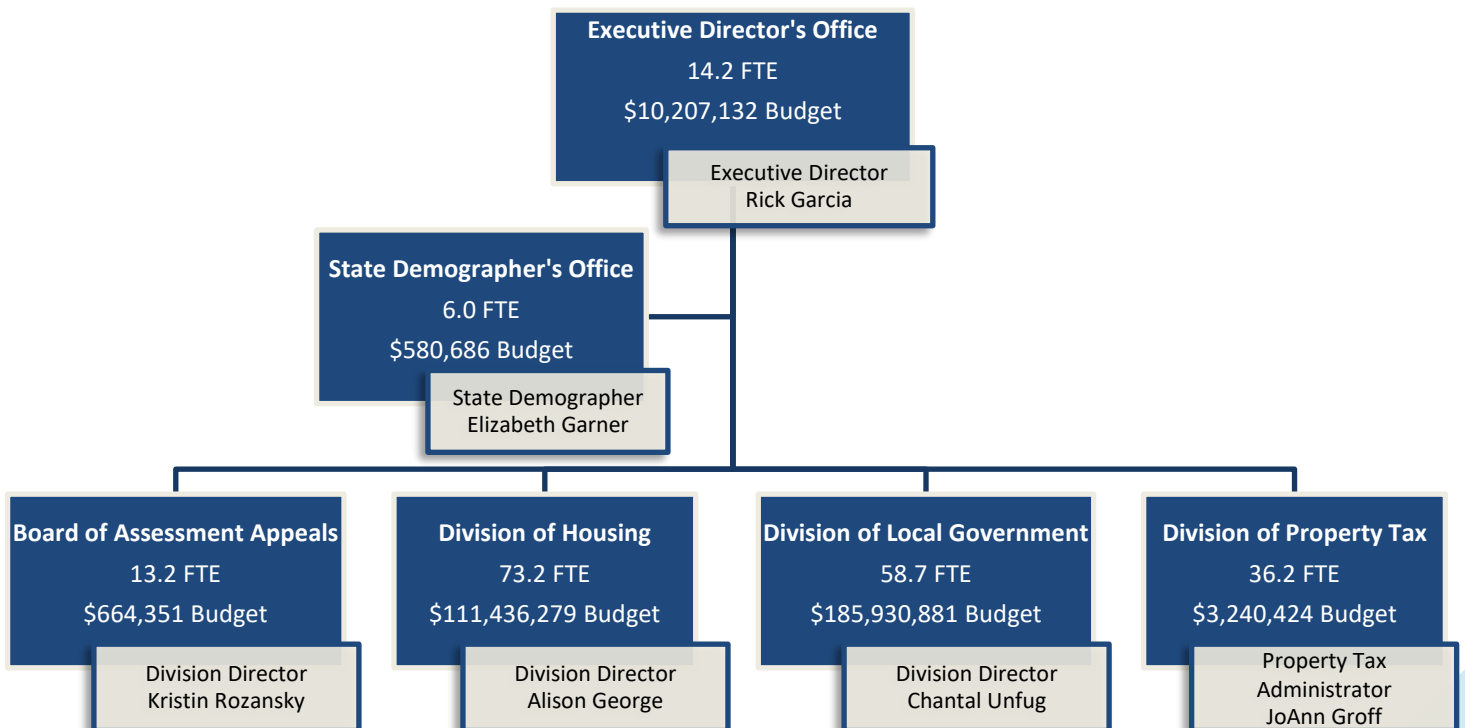
Division of Housing (DOH)

- Title 24, Article 32, Section 702, C.R.S.

Division of Local Government (DLG)

- Title 24, Article 32, Part 1, C.R.S.

DOLA Organizational Chart



DOLA Budget and Appropriations

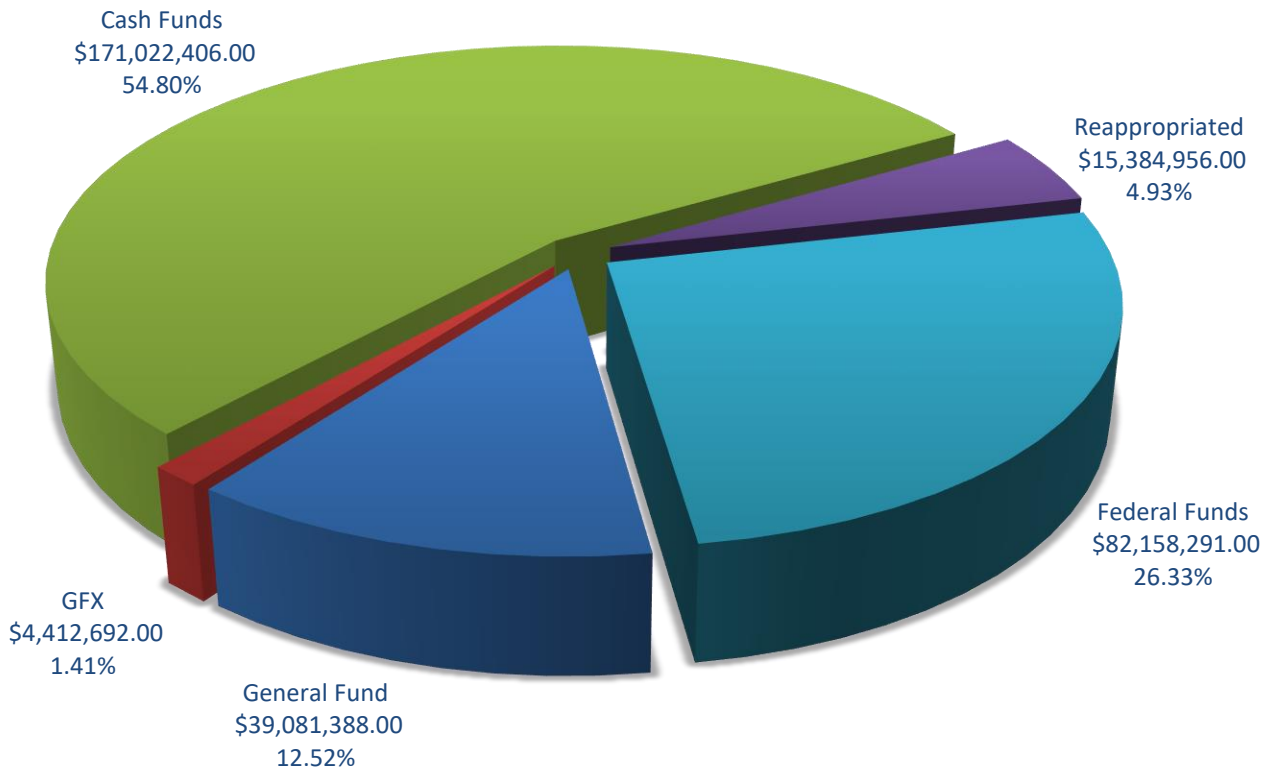
FY21-22 Appropriation

Division	General Fund	GFX	Cash Funds	Reappropriated Funds	Federal Funds	Total	FTE
Exec Director Office	\$3,142,776	\$0	\$1,519,707	\$4,565,672	\$1,559,643	\$10,787,798	20.2
Board of Assessment Appeals	\$538,214	\$0	\$126,137	\$0	\$0	\$664,351	13.2
Division of Property Taxation	\$1,830,092	\$0	\$1,139,305	\$271,027	\$0	\$3,240,424	36.2
Division of Housing	\$22,768,920	\$0	\$18,000,827	\$1,995,275	\$68,671,257	\$111,436,279	73.2
Division of Local Government	\$10,801,386	\$4,412,692	\$150,236,430	\$8,552,982	\$11,927,391	\$185,930,881	58.7
<i>Total</i>	\$39,081,388	\$4,412,692	\$171,022,406	\$15,384,956	\$82,158,291	\$312,059,733	201.5

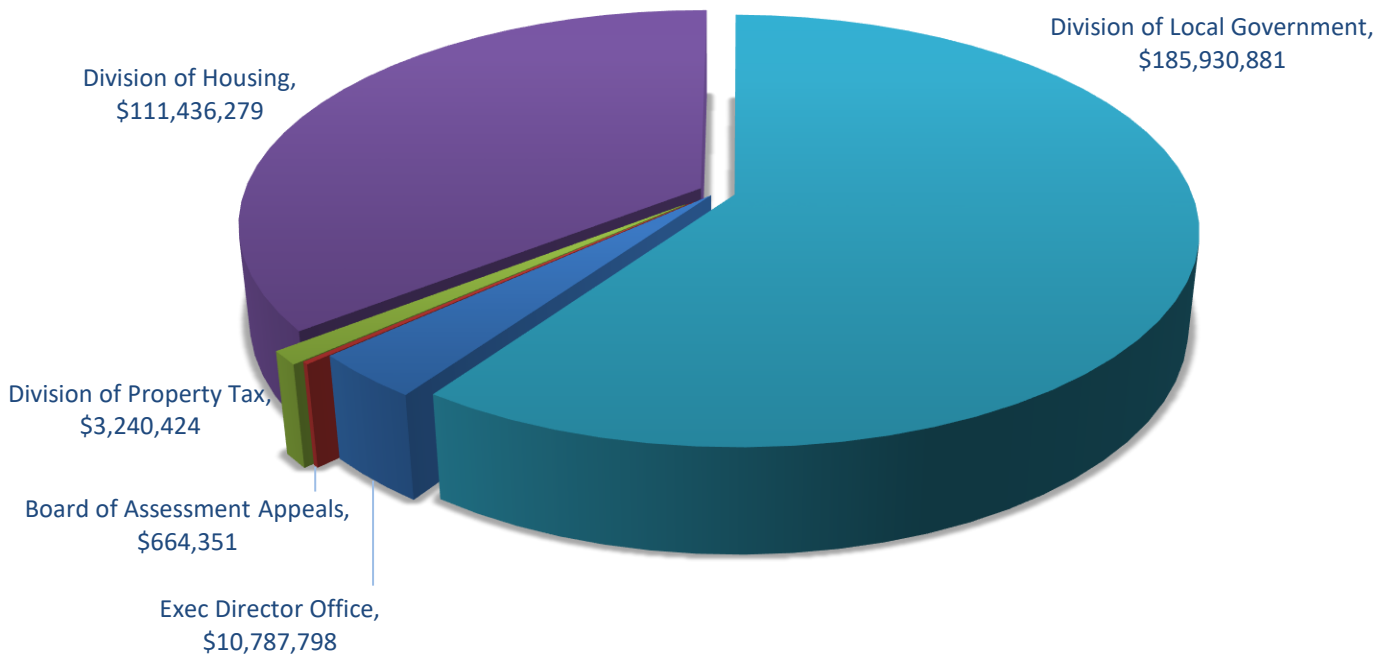
Fund Sources by Division

Fund Sources by Division		Executive Director	Division of Property Taxation	Board of Assessment Appeals	Division of Housing	Division of Local Government
State Funds	General Fund	●	●	●	●	●
	General Fund Exempt (associated with Volunteer Firefighter Pension Plans, Community Crime Prevention Initiative)					●
	Moffat Tunnel Cash Funds					●
	Property Tax Exemption Cash Funds	●	●			
	Board of Assessment Cash Funds	●		●		
	Private Activity Bond Allocation Cash Funds	●			●	
	Homeless Prevention Activities Program Cash Funds	●			●	
	Building Regulation Cash Funds	●			●	
	Local Government Energy & Mineral Impact Funds	●	●		●	●
	Local Government Severance Tax Funds	●	●		●	●
	Conservation Trust Funds	●				●
	Local Government Limited Gaming Impact Funds	●				●
	Colorado Search & Rescue Funds	●				●
	Colorado Heritage Communities Grants					●
	Departmental or State Indirect Cost Recoveries (State and Federal)	●	●	●		●
	Water Pollution Control & Drinking Water Revolving Funds	●				●
	Marijuana Tax Cash Fund				●	●
	Federal Funds	Community Development Block Grant Funds (CDBG)				●
Disaster Recovery / CDBG-DR		●			●	●
Community Service Block Grant Funds						●
Environmental Protection Agency Funds		●				●
Departmental Indirect Cost Recoveries (various Federal)		●			●	●
Dept of Justice Grant Funds					●	
Department of Housing and Urban Development Grant Funds					●	●
HUD-VA Grant Funds					●	●
Various Federal Funds		●				

DOLA Total FY21-22 Appropriation by Fund Source



DOLA FY21-22 Appropriation by Division



FY 2021-22 DOLA Legislation (exclusive of transfers)

Division	Bill Number	Topic
DOH	HB21-1009 – Functions of the Division of Housing	Adds such things as transit oriented development and enhanced performance energy standards to the functions of Housing.
DOH	SB21-1019 – Modification to Factory built Structure Regulations	Modifies the regulations of factory built structures.
DOH	HB21-1028 – Division of Housing Reporting	Requires DOH to prepare an annual report for the SMART Act for projects that have awarded from any federal, state, other public, or any private source during the prior fiscal year that were used for the preservation or production of emergency or affordable housing.
DLG	HB21-1030 – Expansion of Peace Officer Mental Health Grant Program	Expands the peace officers mental health support grant program to include law enforcement agencies, behavioral health entities, county or district public health agencies, community-based social service and behavioral health providers, peace officer organizations, and public safety agencies as eligible entities.
DOH	HB21-1054 – Verification of Lawful Presence Requirement	Eliminates the requirement to verify lawful presence or legal immigrant status for individuals seeking state funded housing assistance.
DPT	HB21-1061 – Residential Land Property Tax Classification	Modifies the definition of the term "residential land" for the purpose of property tax classification.
BAA	HB21-1083 - Board of Assessment Appeals Valuation Adjustment	Allows the Board of Assessment Appeals to increase the valuation of property at a valuation protest hearing.
DOH	HB21-1121 – Residential Tenancy	Increases the time from when a writ of restitution can be issued for eviction from 48 hours after judgment until at least 10 days after judgment.
DLG	HB21-1132 – Local Limited Gaming Impact Fund	Clarifies the authorized distributions from the local government limited gaming impact fund by specifying that "documented gaming impacts" should be for negative impacts.
DLG	HB21-1168 – Underutilized Business Procurement	Requires the Division of Local Government, no later than August 13, 2021, to establish a pilot program to help local governments identify perceptual and substantial barriers to entry for historically underutilized businesses in local government procurement.
DLG	HB21-1215 - Expansion of the Crime Prevention Initiative	Expands the program and incorporates programs that expand small business lending and provide grants aimed at reducing crime and promoting community development in certain target communities.
DLG	HB21-1250 – Law Enforcement Accountability Act	Requires the Division of Local Government to contract with a nationally recognized research and consulting entity that is an expert in community focused and evidence based

		policing.
DLG	HB21-1253 – RENEW	Transfers \$5 million from the general fund to the local government severance tax fund for the purpose of funding grants to local governments for renewable and clean energy infrastructure implementation projects.
DOH, DLG	HB21-1271 – Innovative Housing Grant Programs	Creates three (3) grant programs within the Department: the Local Government Affordable Housing Development Incentives Grant Program; Local Government Planning Grant Program; and the Affordable Housing Guided Toolkit and Local Officials Guide Program.
DLG	HB21-1289 - Broadband	Appropriates \$5M to DLG for ‘middle-mile’ projects.
DPT	HB21-1312 – Insurance Premium Property Sales Severance Tax	Increases the threshold amount to \$50,000 from \$7,900, adjusted every two years for inflation thereafter.
DOH	HB21-1329 – American Recue Plan Act Money to Invest in Affordable Housing	Transfers \$550M to the cash fund and appropriates \$98.5M to DOH for affordable housing and \$1.5M to the Eviction Legal Defense Fund.
DPT	SB21-020 – Energy Equipment and Facility Property Tax Valuation	Ensures that clean energy resources and energy storage systems used to store electricity are assessed for valuation for the purpose of property taxation in a similar manner to renewable energy facility property used to generate and deliver electricity.
DLG	SB21-032 - Mobile Veteran Grant Program	Establishes a mobile veterans-support unit grant program to provide grant funding to a veteran-owned-and-focused organization to create a mobile veterans-support unit.
DLG	SB21-204 Rural Economic Development Incentive Grant Program Funding	Appropriates \$5M to DLG for funding the REDI Grant Program.
DOH	SB21-242 – Housing Development Grants Hotel Tenancy Support Program	Appropriates \$15M to DOH for rental assistance, tenancy support service programs, and awarding grants and loans for the rental, acquisition, or renovation of underutilized hotels, underutilized motels, and other underutilized properties to provide non-congregate sheltering or affordable housing for people experiencing homelessness.
DLG	SB21-245 – Backcountry Search and Rescue	The division of parks and wildlife must conduct outreach and training related to the physical and psychological support needs of backcountry search and rescue volunteers, which may include working with consultants, providing programs, or creating a grant program for local governments or nonprofit organizations providing backcountry search and rescue.
DLG	SB21-252 – Community Revitalization Grant Program	Appropriates \$7M to DLG for the Main Street Grant Program.
DLG	SB21-268 – Public School Finance Act	Contained an amendment that changed “School Board” to “School District” for the purposes of local governments posting meeting notices on their website and linking to DLG.
DPT	SB21-293 – Property Tax Classification and Assessment Rates	Repeals a moratorium on changing the property assessment rate.

DOLA Strategic Framework Summary

DOLA Mission

- The Department of Local Affairs is responsible for strengthening Colorado's local communities through accessible, affordable and secure housing; implementation of property tax law; and increasing capacity building, strategic training, research, technical assistance and funding to localities.

DOLA Vision

- Strengthen Colorado communities

DOLA Tenets

- **Tenet #1: Assist customers in solving problems**
 - Respond to customers in a timely, effective and efficient manner
 - Listen respectfully and strive to understand each problem or issue
 - Facilitate dialogue to encourage collaborative and cooperative solutions
 - Provide appropriate financial and technical assistance
 - Connect each customer to the correct person in state government to assist in addressing each issue
- **Tenet #2: Fulfill regulatory responsibilities**
 - Be knowledgeable of the statutory and regulatory requirements for which we are responsible. Provide expertise to customers to help each comply with these requirements.
 - Educate customers regarding the intent and application of these requirements. Ensure compliance with all requirements.
 - Be consistent, fair and timely in the application of these requirements.
- **Tenet #3: Cultivate DOLA employees**
 - Develop DOLA employees professionally so that they can continue to improve service to customers as we encourage retention of effective employees.
 - Recognize and reward employee performance.
 - Engage employees to continually enhance the department's ability to deliver effective and efficient service to customers.
- **Tenet #3: Improve internal business systems**
 - Maintain an environment of continuous improvement.
 - Collaborate across divisions and departments as well as with other stakeholders to improve business systems. Ensure use of appropriate and effective technology.
 - Advocate for technological capabilities in alignment with customers' needs.

DOLA Clients by Division



Division of Property Taxation

- County assessors
- Assessment staff
- Exempt property owners
- Property taxpayers
- Property taxing authorities
- State-assessed companies
- County treasurers
- Boards of County Commissioners
- State Board of Equalization
- Colorado General Assembly



Board of Assessment Appeals

- Property taxpayers
- Taxpayer representatives
- County assessors and attorneys
- County Boards of Equalization
- Boards of county commissioners
- State Property Tax Administrator



Division of Housing

- Private for-profit and nonprofit housing organizations
- Housing authorities
- Colorado renters and homeowners
- Housing manufacturers
- Owners and potential owners of factory-built residential & non-residential structures
- Nonprofit independent living agencies
- Mental health agencies
- Chronically homeless individuals



Division of Local Government

- Local governments
- State agencies
- Universities
- Private firms
- Nonprofit organizations
- Consultants
- General public
- Colorado renters and owners
- Business owners

Local governments include municipalities, counties, special districts and regional councils of government

DOLA Performance Evaluation – Q3 FY20-21

The Department of Local Affairs has identified several wildly important goals (WIGs) for FY 2020-21 and beyond. For this performance evaluation, the Department has updated progress on the initiatives identified in the FY 2020-21 Performance Plan that capture the Department’s WIGs, and reflect the overall direction as identified by Department leadership. The updates reflect data as of March 31, 2021.

Additional detail for these, and other, WIGs is available in the Department’s Performance Plan, which may be accessed here: https://drive.google.com/file/d/1tevnOmM1coQgQmTfHlihqaCe_4bghJ3i/view.

Operational Measures

WIG 1: Implement 8 projects Statewide that focus on renewable energy grants that were awarded in FY 19-20 by June 30, 2021. Six of the eight projects must be in rural Colorado. Major Program Area—Division of Local Government.

Measure*	FY20 Actual	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	FY21 Goal	3-Year Goal
Number of projects implemented that focus on renewable energy.	0	3	3	4		8	8
Percent of projects utilizing the administrative framework to push forward renewable projects	0%	100%	100%	100%		100%	100%
Percent of projects identified for implementation through the local government survey.	0%	75%	100%	100%		100%	100%
Percentage of communities receiving technical assistance.	0%	25%	75%	87%		100%	100%

WIG 2: Expand Next Step Program from 8 to 12 communities to support child development by June 30, 2021. Major Program Area—Division of Housing

Measure**	FY20 Actual	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	FY21 Goal	3-Year Goal
Number of school districts with Next Step Programs	8	16	16	14		12	12

Percent of participating school districts incentivized with ESG, CARES Act or other appropriate funds.	50%	50%	117%	117%		100%	100%
--	-----	-----	------	------	--	------	------

WIG 3: Implement 3 Climate Action plans in Rural Colorado by June 30, 2021 from the already existing plans awarded in FY19-20. Major Program Area—Division of Local Government.

Measure*	FY20 Actual	Q1 FY21	Q2 FY21	Q3 FY21	Q4 FY21	FY21 Goal	3-Year Goal
Number of Climate Action plans implemented in rural Colorado	0	0	2	2		3	3
Percent of strategies accelerated to the development and implementation phase.	0%	0%	4%	8%		15%	15%
Number of community adaptation webinars completed.	0	0	2	5		6	6
Percent completion of Community Adaptation Hub website.	0%	50%	65%	80%		100%	100%

*FY21 measures are cumulative

**FY21 measures are cumulative and a continuation of the FY20 actual

Challenges, Ecosystem and Process Improvements for FY 2021-22

The COVID-19 pandemic impacted the entire world, and had a significant effect on state government operations at every level. As a primary liaison with local communities, DOLA was in a unique position to support local governments, provide assistance to Coloradoans in need of rental support or shelter, and pilot new ways of doing business in a virtual environment that emerged almost overnight as a way of managing the public health crisis. Throughout the pandemic DOLA staff worked closely with key stakeholders and partners to continue service delivery, and each division learned crucial lessons about how to work more efficiently and utilize innovation to serve clients. DOLA made process improvements in several areas in response to the pandemic, and the subsequent stimulus funds from both state and federal sources will define a large portion of DOLA's work in FY 2021-22.

Process Improvements

Transition to Remote Work/Services

1. DPT's education program offered to assessment personnel
2. DPT Distance Education Program
3. Online delivery of emergency housing programs
4. BAA adoption of electronic process for filing petitions and video hearings

Coordination and Partnership

5. DLG developed multiple new vehicles and resources for peer learning across programs, and also coordinated with partner agencies to leverage resources and share innovations across teams. Examples of this coordination include the weekly Local Government coordination calls with the Governor's Office and State Agencies; peer to peer exchanges; regional response and recovery calls; and webinar training modules for consistent messaging.
6. Housing working groups focused on Homelessness, rental assistance, and mobile home parks.

Disaster Planning/Resilience

7. Beginning implementation of Recovery Framework strategies.
8. Delivery of Small Business Relief Program utilizing local government grants portal.

DOLA Strategic Policy Initiatives/Wildly Important Goals – FY21-22

The Department of Local Affairs, through its divisions, engages in numerous services to the State, many of which are spelled out in the State constitution or statutes. Yet there are certain functions, which are so fundamental that they warrant specific initiatives to advance the work of the Department in the coming year and three years into the future. These have been selected from a set of outcomes identified by the respective Divisions in the course of annual strategic planning and development of departmental Wildly Important Goals (WIGs).

This year, DOLA is focused on expanding our work in Equity, Diversity and Inclusion (EDI), improving access to housing opportunities, helping communities become more resilient and plan for the future, and addressing the lingering effects of the COVID-19 pandemic and subsequent economic recovery. Through increased funding, a more targeted approach, and community collaboration DOLA will help advance these goals this year.

WIG 1: DOLA Equity, Diversity and Inclusivity

WIG 2: Economic Viability of Rural Businesses

WIG 3: Expanding Affordable Housing Opportunities

WIG 4: Community Resiliency Planning

WIG 1: DOLA will incorporate equity, diversity, and inclusion (EDI) into the outreach, application and selection process of 25% of DOLA managed grant programs by June 20, 2022, 75% by June 30, 2023, and 100% by June 30, 2024.

<i>Baseline</i>	<i>FY21-22</i>	<i>FY22-23</i>	<i>FY23-24</i>	<i>Cross Reference</i>
0	25%	75%	100%	Tenet #3: Cultivate DOLA Employees

Recent national events have highlighted long-standing systemic inequities in our nation. Combating inequities starts with education and creating a culture of inclusion. Ultimately, this not only creates a stronger work environment but also transfer to how we conduct business and provide services to a diverse clientele including our most vulnerable. Benefits include reducing unconscious bias, enhancing our people management and working culture, and using the experience of our own journey and competence to position DOLA to make a notable contribution to the advancement of equity, diversity and inclusion in Colorado, in the nation, and across the globe.

Successful completion of this goal will mean that DOLA employees are more conscious of historical inequities and cultural differences as they consider disbursement of grant funds. Ultimately, DOLA programs will better serve more historically underrepresented populations, and funding will be distributed more equitably to communities and organizations in Colorado.

Metrics	Baseline	Target
EDI Supplemental Training (% of staff completing training)	0	55%
Training in Program EDI Modifications (# program managers trained)	0	30
Program Inventory (% of programs assessed)	0	100%
Rural Roadmap Stakeholder Outreach (% of grantees engaged with community organizations)	0	100%
Rural Roadmaps with EDI Projects (# of roadmaps with priority projects from an underrepresented group)	0	16
<p>Additional Strategies:</p> <ul style="list-style-type: none"> • DOLA will increase awareness of EDI priorities as measured by an employee survey, which will be based on the Pulse Survey and administered at least twice annually to compare results. • Adopt or develop standard EDI tools and measures to evaluate programs. • Develop EDI technical assistance training modules for program applicants. • Establish baseline demographic and other data identifying who receives grant funds and who is served by grant programs. • Partner with EDI consultant to perform an EDI assessment of the agency and develop EDI plans for specific programs. 		

WIG 2: Improve the economic viability of rural businesses through investments in facilities and infrastructure, resulting in at least 80% of participating businesses experiencing a meaningful increase in quarterly sales over 2019 baseline by June 30, 2022.

<i>Baseline</i>	<i>FY21-22</i>	<i>FY22-23</i>	<i>FY23-24</i>	<i>Cross Reference</i>
0	80%	80%	80%	Tenet #1: Assist customers in solving problems

Small main street businesses give Colorado towns their charm, and these businesses represent 48% of the private workforce across the state. Due to the pandemic, Colorado downtowns face unprecedented business closure and job loss, particularly in the leisure, hospitality, and restaurant industries- the lifeblood of many of our downtowns. Many businesses have struggled to stay open, laid off workers, and shuttered their storefronts during the pandemic. Colorado needs to invest in these small businesses and buildings to support business and employee retention and bring our main streets back to life.

Successful completion of this goal will provide an economic 'jumpstart' to heavily impacted communities resulting in increased employment, increased sales, more resilient businesses, and a more reliable tax base for the community. This goal will be accomplished by businesses experiencing a 15% increase in revenue, or more.

Metrics	Baseline	Target
Promotion and Outreach (# of municipalities receiving outreach via quarterly webinars)	0	125
Rural Technical Assistance (# of rural municipalities receiving technical assistance)	0	12
Investments in Businesses (# of grants to community projects)	0	35

WIG 3: DOLA’s Division of Housing will support the creation of 6,000 new affordable housing opportunities by June 30, 2022 and 21,000 new cumulative affordable housing opportunities statewide by June 30, 2024.

<i>Baseline</i>	<i>FY21-22</i>	<i>FY22-23</i>	<i>FY23-24</i>	<i>Cross Reference</i>
5,000	10,000	17,000	25,000	Tenet #2: Fulfill Regulatory Responsibilities

According to a Harvard Joint Center for Housing Studies report, Colorado had 315,000 households classified as "severely cost burdened", paying more than 50% of their income toward housing, as of 2019. That represents 14% of all Colorado households making Colorado the state with 6th highest percentage of severely cost burdened households.

DOLA's Division of Housing supports the creation of new affordable housing opportunities throughout the state by offering local communities technical assistance in planning and developing affordable housing, providing individuals with down payment assistance to purchase a home, assisting low-to-moderate homeowners in making needed repairs to their homes so that they can safely remain housed, and providing "gap financing" to affordable housing developers. Gap financing provides the remaining financial capital a project needs in order to close and begin construction. The State, along with local municipalities, often provides grants or low interest loans to affordable housing projects in exchange for a use covenant which will ensure long term affordability.

Successful completion of this goal will reduce the number of Coloradans who are severely housing cost burdened and provide more Coloradans with affordable, safe and stable housing. A housing opportunity is created when financial support provided to a housing development enables rents or sale prices at that development to be affordable.

Metrics	Baseline	Target
Creation of Supportive Housing (# of supportive housing opportunities)	260	312
Application Technical Support (# of outreach contacts)	0	420
Increased Application Count (# applications)	5,500	10,000
Rural Application Technical Support (# outreach contacts in rural areas)	0	125
Projects in High Opportunity Areas (# of affordable housing units in high opportunity areas)	77	150
Additional Strategies: <ul style="list-style-type: none"> • Dedicate resources to software tools like a data warehouse. • Increased staff for data analysis. • Analyze final report of Strategic Housing Working Group and use to inform priorities. 		

WIG 4: The Division of Local Government will support communities with developing economic recovery roadmaps and by providing resilience planning resources, resulting in improvements in 24 resiliency metrics covering at least half of the roadmap communities by June 30, 2024.

<i>Baseline</i>	<i>FY21-22</i>	<i>FY22-23</i>	<i>FY23-24</i>	<i>Cross Reference</i>
0	8	16	24	<i>Tenet #1: Assist customers in solving problems</i>

Communities across Colorado have been impacted by COVID 19 and natural and economic disasters including wildfires, floods, drought, transitional economies and recession continues to be a threat, particularly for smaller and less resourced local governments. These challenges are exacerbated by aging and outdated infrastructure and facilities. Local communities need both the planning capacity to identify resiliency priorities and opportunities and the access to funding to make those priority projects a reality.

Successful completion of this goal will enable local communities to collaborate on long term goals fostering economic resiliency, prioritize goals and begin to proactively implement their plans.

Metrics	Baseline	Target
Plan Development (# of regional economic resiliency plans)	0	16
Implement Resiliency Projects (# of high priority economic resiliency projects funded)	0	4

Division of Property Taxation (DPT)

Under the general laws of Colorado, the **Property Tax Administrator** heads the Division of Property Taxation.

The Division's charge is to coordinate and administer the implementation of property tax law throughout the sixty-four counties of Colorado to ensure that valuations are uniform and that each property class is responsible for only its fair share of the total property tax obligation. This includes the granting of exemptions, valuation of public utilities for ad valorem taxation, providing technical assessment assistance, and promoting the equalization of property valuation.

To fulfill these responsibilities, the Division is divided into four sections:

Appraisal Standards Section

Appraisal Standards prepares and publishes appraisal manuals, procedures and instructions. It holds schools and seminars regarding all areas of appraisal. It conducts field studies and provides statewide assistance in agricultural land classification, natural resources and personal property valuation, as well as assistance in the valuation of residential, commercial and industrial properties. The section assists in reappraisal efforts, reviews internal appraisal forms used by assessors, and investigates and responds to taxpayer complaints.

The Appraisal Standards section conducts four tested qualifying education courses to enable assessment appraisers to obtain an Ad Valorem Appraisal License. These classes are: Introduction to Ad Valorem Mass Appraisal, Basic Appraisal Principles, Basic Appraisal Procedures, and Uniform Standards of Professional Appraisal Practice (USPAP). This section currently offers five additional tested courses: Valuation of Vacant Land Present Worth, Advanced Income Approach to Value, Agricultural Land and Rural Structural Valuation, Possessory Interest (Distance Education), and Vacant Land (Distance Education). The section also offers several non-tested courses and workshops throughout the year.

Administrative Resources Section

Administrative Resources prepares and publishes administrative manuals, procedures and instructions. It conducts a number of classes and seminars regarding the administrative functions of the assessors' offices, including one tested course: Introduction to Assessment. It performs field studies and provides statewide assistance with issues such as tax increment financing, the administration and valuation of manufactured homes, senior and disabled veteran exemptions, classification of property, title conveyance, mapping, production of the Abstract of Assessment, certification of values to taxing entities, and the tax warrant. The section also investigates taxpayer complaints. It is responsible for various studies and reports such as fiscal impacts for Legislative Council, the residential assessment rate study and the Property Tax Administrator's Annual Report to the General Assembly and State Board of Equalization. It also coordinates with agencies having

an interest in property taxation. In addition, the field staff works closely with assessors in all areas of property taxation. Administrative Resources is also responsible for approving or disapproving all petitions for refund or abatement of taxes in excess of \$10,000.

Exemptions Section

The Exemptions section is responsible for determining qualification for exemption from property taxation for properties that are owned and used for religious, charitable and private school purposes. This section also reviews reports filed annually by exempt property owners to determine if the property's exempt status is still warranted. It also provides assistance to counties and taxpayers with inquiries about exempt properties, helps taxpayers with petitions to the State Board of Equalization, conducts hearings on exemption applications and revocations of exemptions, and defends appeals of its final decisions.

State Assessed Section

The State Assessed section is the only area of the Division which regularly performs original valuation of property on an annual basis. The section values all public utilities doing business in Colorado as defined by statute, including rail transportation companies, airlines, non-renewable and renewable energy companies, telephone companies, and pipelines. The company valuations are then apportioned to the counties for collection of local property tax. Both county commissioners and public utilities may protest the value assigned to state assessed property, and may appeal to the Board of Assessment Appeals (BAA) or Denver District Court if the protest is not resolved at the Division level.

Processes

- DPT Process #1:* Monitor customer satisfaction by developing and conducting a survey of customer satisfaction
- DPT Process #2:* Employee development
- DPT Process #3:* Education program for assessment staff
- DPT Process #4:* Determine qualification for initial and continued property tax exemption for religious, charitable and private school properties
- DPT Process #5:* Perform property valuation for public utilities as defined by statute, apportion to respective counties as well as defend those values when appealed at the Board of Assessment Appeals or district court

Board of Assessment Appeals (BAA)

The **Board of Assessment Appeals (BAA)** hears appeals filed by real and personal property owners regarding the valuation placed on their property for property tax purposes.

County Assessors are responsible for valuing all property in their county except for exempt property and state assessed properties. Taxpayers may appeal the assigned values to the Assessor and the **County Board of Equalization** (valuation appeal) or to the **Board of County Commissioners** (abatement). These cases may then be appealed to the BAA.

State assessed properties and exemptions are appealed to the State Property Tax Administrator. These cases may then be appealed to the BAA.

Appeals may also be filed with the BAA when a Board of County Commissioners or a County Board of Equalization has failed to make a timely decision on a matter properly presented.

Such appeals must be made electronically, using the BAA's on-line case management system, to the Board within 30 days from the date of the decision that is being appealed. After the appeal is docketed, an electronic receipt of appeal is sent to the Petitioner. Upon acceptance of the petition, a notice of hearing is mailed to all parties at least 30 days prior to the scheduled hearing. The Board's decision is transmitted electronically from the on-line case management system to all parties. Board decisions are also posted on the Board's website. Board decisions may be appealed to the Colorado Court of Appeals.

Members of the Board are appointed by the Governor and confirmed by the State Senate. By statute, the Governor may appoint from three to nine appraisers to the Board. At this writing, there are seven members of the Board to allow cases to be heard on a timely basis.

Processes

BAA Process #1: Board of Assessment Appeals hearings process

Division of Housing (DOH)

The **Division of Housing (DOH)** works with a variety of partners to increase the availability of affordable housing to residents of Colorado. DOH provides grants, loans, rental subsidies and bond authority to local governments, housing authorities, non-profit organizations, for-profit and nonprofit developers, private landlords and other organizations to create, preserve and rehabilitate housing for Colorado's workers, families, seniors and those with special needs. DOH also certifies all factory/manufactured structures built in or shipped to Colorado and approves multifamily construction in counties with no construction codes.

To assist in meeting the affordable housing needs within the State of Colorado, DOH administers the following grant, loan, and bond authority as well as manufactured housing programs:

- HOME Investment Partnership Grant/Loan Program
- Community Development Block Grant Program
- Emergency Solutions Grant Program
- Housing Opportunities for People with AIDS Grant Program
- Housing Development Grant (HDG) Program
- Housing Development Loan Fund (HDLF)
- Shelter Plus Care Housing Program
- Private Activity Bonds (balance of State) Program
- Housing Choice Voucher, Homeownership and Family Self-Sufficiency Program
- Manufactured Housing Dealer Registration Program
- Inspection and certification programs for all factory-built (modular) housing, commercial structures, and manufactured homes
- Consumer complaint service program for factory/manufactured structures
- Manufactured Home Installation Program
- Homeless Prevention Tax Check Off Program
- Fort Lyon Supportive Housing Program

Colorado State Housing Board

The **Colorado State Housing Board** (the Board) was created in 1970 to advise the General Assembly, the Governor, and DOH on Colorado housing needs. The seven member Board reviews financing requests and adopts policies to assist in the development of affordable housing. The Board also adopts regulations governing factory built structures and multifamily housing in counties with no codes.

Preparation of Housing Strategic Plans

DOH develops two housing plans annually that assist in setting the strategic plan for the Division. The **State Consolidated Plan** and the **Housing Choice Voucher Agency Plan** identify

DOH strategies and goals to address affordable housing needs in Colorado communities. DOH relies on a number of resources and publications to identify the greatest needs for affordable housing in Colorado. These sources include a quarterly vacancy survey report, foreclosure report, household income report, housing needs assessments, US census-building permits, unemployment reports, economic growth report, public housing waiting lists and the homeless vulnerability index. Information from these reports is supplemented by data from the State Demographer's Office and outside sources. All the information referenced above is utilized in preparing the DOH Strategic Plan.

DOH also has a **Community Housing Assistance Team**, or "CHATS" staff that works one-on-one with local communities throughout Colorado to identify housing needs, prepare housing strategies, identify potential housing projects and create financing packages for new housing and to preserve existing housing. The team has staff in Denver and in three field offices in Colorado. The CHATS work with other affordable housing funders (Colorado Housing Finance Authority, Department of Housing and Urban Development, Rural Development, Mercy Housing, Enterprise Foundation, etc.) to identify and maintain a pipeline of potential affordable housing projects.

Livability Focus

DOLA, in partnership with local governments and the public and private sector, is strategically linking each of its programs to improve people's lives in five areas: jobs, housing, transportation, education and environment. This is accomplished by leveraging program dollars and staff consultation within DOLA for our partners and stakeholders as well as strengthening coordination of services and funding resources from other state agencies. DOH's leadership and participation in this effort is essential.

Because safe and affordable housing is fundamental to the ultimate success of all Colorado communities, DOH will target a number of key objectives with the greatest emphasis on providing housing to those earning less than 50% of the Area Median Income.

Processes

- DOH Process #1:* Creation of additional affordable housing options for renters and homeowners, especially households in greatest need
- DOH Process #2:* Perform required building-department functions
- DOH Process #3:* Perform required housing authority functions
- DOH Process #4:* Perform required oversight of Fort Lyons operations

Division of Local Government (DLG)

The Division of Local Government (DLG) provides strategic expertise, advocacy and funding to strengthen Colorado. The Division promotes local problem solving, informs decision-making and invests in the community.

Division staff members partner with local, state, and federal financial resources to empower communities at all times and provide essential guidance when communities encounter difficulties like natural disasters and economic shock.

In order to integrate the delivery of technical, financial, and information services to local governments, the Division of Local Government (DLG) includes several organizational or functional areas:

Invest in Communities

Local governments can obtain grants and loans from over 20 community development programs, for their community priorities. Supported projects include comprehensive and economic development plans, local water and wastewater improvements, local road improvements, municipal and county public facilities. DLG also administers several formula-based funding distributions.

Promote local problem solving and inform decision-making

Local Government Technical Services

Local government officials receive training, individual support and professional expertise on any local government subject. Topics can include, for example, conduct of local elections, land use planning, downtown revitalization, budgeting, community visioning, financial management, property tax revenue limits, hands-on project development from conception to completion, disaster recovery and long term resilience, and compliance with state statutes pertaining to local governments.

Regional Services

Experts on statewide issues, who live and work in the respective regions, provide on-the-ground professional expertise and assistance. This staff is able to provide more timely and relevant assistance to the local communities from their offices located outside the Denver metro area. They also broker services and act as ombudsmen on behalf of DOLA and other state agencies.

Disaster Recovery and Resilience

In the event of a disaster, DLG's role in recovery efforts includes leading economic and community recovery and resiliency to stabilize and rebuild. The division also works with the local governments to establish, open and staff the Disaster Assistance Center (DAC), consult with the community on continuity of operations and resilient recovery strategies in land use, inclusive community planning

and visioning, and rebuilding critical infrastructure.

DLG also coordinates the effective investment of **Community Development Block Grant – Disaster Recovery (CDBG-DR)** funds in response to the devastating fires of 2011, 2012 and 2013 and the historic floods of September 2013. These grant funds were provided through the U.S. Department of Housing and Urban Development (HUD) for approximately \$320 million. The three primary recovery areas include both temporary and permanent housing, economic revitalization and the repair of damaged infrastructure with a focus on mitigating damages from future disasters. Additional emphasis is placed on smart growth and resiliency planning for a long-term, sustainable recovery.

Processes

- DLG Process #1:* Collect multiple indicators to analyze and identify local governments to focus local Division resources.
- DLG Process #2:* Analyze and respond to local governments' operational needs
- DLG Process #3:* Administer discretionary and formula-based financial assistance programs
- DLG Process #4:* Ensure local governments' statutory compliance
- DLG Process #5:* Employee support and development
- DLG Process #6:* Expanded broadband service in rural communities
- DLG Process #7:* Provide recovery resources to households, businesses, and local governments to foster the long-term recovery of disaster-impacted communities. (CDBG-DR)
- DLG Process #8:* Effectively monitor partner agencies to ensure compliance with all applicable federal rules and regulations. (CDBG-DR)

Executive Director's Office (EDO)

In general, the Executive Director's Office provides support to all Divisions to enable them to accomplish their strategic goals. This support includes but is not limited to:

- Assisting in developing program budgets and securing funding for program implementation
- Ensuring appropriate financial controls
- Advancing DOLA's legislative agenda
- Providing personnel management and opportunity for individual growth
- Coordinating external messaging
- Integrating Administration priorities
- Coordinating support from the Administration and other agencies.

The primary role of the Executive Director's Office (EDO) is to support and coordinate the Divisions within the Department. EDO also provides several key "back office" roles, thereby avoiding unnecessary duplication of effort within the Divisions. Among the activities provided by staff of the Executive Director's Office are:

External Relations

Cabinet Representation

The executive director is a member of the Governor's Cabinet and supports the work of the Divisions by facilitating necessary partnerships with other departments of State government.

Legislative Relations

The Department is an executive branch agency and provides legislative services both internally and externally. Internally, the Department reviews draft legislation for potential fiscal impacts to the Department or local governments. The Department also reviews introduced legislation in terms of the public policy that is addressed in the bill. The Department needs to closely coordinate this review with representatives of the Governor's staff. The Department may also propose that legislation be introduced to change the public policy or procedural issues contained in law. Externally, the Department may help to coordinate stakeholder meetings to evaluate the impact of draft legislation. The Department, in conjunction with the Governor's Office, may testify on State legislative bills as well as lobby state legislators on various bills.

Communications

The Department's Deputy Executive Director coordinates communications activities on behalf of the Department. Internally, the position helps develop guidelines for disseminating information and outlining procedures to follow. Externally, this function guides strategy for responding to media inquiries, implementing use of social media, managing website content, coordinating outreach activities to stakeholder groups such as citizens, local, state and federal officials and their staffs, government associations and fellow state agencies.

Administrative/Operations

Contracting

The Department's Contracting Office provides support services primarily for the Divisions of Housing, Local Government and Disaster Recovery. Internally, this service ensures compliance with state and federal laws and efficiently obligates State resources to our customers through either a grant or loan. Externally, this service tracks the progress of our Contracts to completion.

State Demography Office

This office creates, organizes and analyzes population and demographic information for the state. Its data are used by state agencies to forecast demand for facilities and services. Demographic data are also used by local governments and non-profit organizations in the state to anticipate growth or decline and to plan and develop programs and community resources. The office makes the data publicly available on DOLA's website, answers requests for economic and demographic data, and provides training workshops on accessing and using the data.

Financial Services

Budget

The primary role of the Department's Budgeting Office is to provide timely and complete financial information and recommendations to support and to enable the Divisions and programs to make sound public policy and budget decisions. This role is carried out through eight core functions:

- Collaborate with Divisions and programs to develop reliable revenue estimates for the Cash Funds of the Department
- Team with programs to develop an accurate and defensible budget request
- Collaborate with programs to develop fiscal notes that accompany new legislation
- Liaise with OSPB and JBC to facilitate and monitor the legislative budget process
- Advocate for the Department's budget priorities and addressing issues of concern in that regard
- Monitor the execution of Department budget priorities, anticipate funding issues, and assist Divisions and programs with developing solutions; and
- Provide accurate and concise budget information.

Accounting

The Accounting Office accounts for, reports on, and safeguards the financial resources of the Department in a manner consistent with professional standards and federal and state statutory requirements. Specifically, the Office:

- Issues accurate and timely financial information
- Issues timely and accurate payments to employees, vendors and other grant recipient reimbursements and service providers
- Ensures efficient procurement of goods and services in compliance with applicable laws,

- rules and regulations
- Seeks to improve Department fiscal operations by the adoption and implementation of best practices, policies and procedures
- Administers employee benefits as well as accurate and timely payrolls

Human Resources

The Human Resources Office (HR) of the Department provides services to build a qualified and engaged workforce. HR provides a full-range of professional human resources services to the 220 employees, supervisors and managers. These services include, for example:

- Recruitment and selection
- Salary administration
- Job evaluation
- Organizational and staff development
- Personnel rule and statute interpretation
- Personal services contract review
- Performance management
- Workers' compensation and short-term disability claim management
- Maintaining personnel records

The services provided by the Human Resources Office help to ensure that the Department complies with requisite law while also retaining a qualified and motivated workforce. The HR Office works closely with the Department of Personnel & Administration, representing the Department's interests, to build a personnel system that provides an appropriate personnel system structure.

Processes

- EDO Process #1:* Manage and administer annual department budget
- EDO Process #2:* Establish departmental goals and objectives
- EDO Process #3:* Liaison with statewide partners, stakeholders and policymakers
- EDO Process #4:* Manage departmental operations
- EDO Process #5:* Administer and distribute demographic reports and data, including coordination and support of the decennial census.

Appendix A - Key Accomplishments FY2020-21

1. Transition to Remote Learning, successfully converting the main focus of DPT's education program to 100% remote.
2. Conversion of in-person hearings to video conferencing platform.
3. Development, testing and implementation of on-line case management system.
4. Redesign of BAA Website to provide materials to self-represented taxpayers and external stakeholders.
5. Conversion of legacy system's cases to electronic record retention.
6. Developed a COVID-19 Webmap Series (<http://arcg.is/mGPSK>) which brought together demographic, economic, and pandemic case data in one area to visually evaluate the impacts from COVID-19.
7. Quickly executed critical response and recovery federal stimulus programs for a total of \$285,830,343 including:
 - a. \$275M in Coronavirus Relief Funds (CVRF) for necessary and unbudgeted expenses due to the public health emergency.
 - b. \$8,695,256 CSBG-CV funds.
 - c. \$2,135,087 CDBG – CV funds.
8. Quickly executed critical response and Recovery State stimulus programs including \$37M in Small Business Relief funds.
9. Secured \$2.3M Economic Development Administration (EDA) Economic Recovery Roadmap grant to manage and form Regional Community Teams with shared economies to receive technical assistance to develop [Recovery Roadmaps](#).
10. Launched and managed critical communication response and recovery functions:
 - a. *Peer Exchange Program*: Two current peer exchanges focused on COVID-19 Recovery and Fire Recovery after the devastating 2020 fires.
 - b. *CRO Futures and Adaptation Webinar Series*: To educate communities about important issues related to resilience, disaster recovery and climate change. Over 1200 participants over the course of the series.
 - c. *Local Government Coordination calls* with multiple State agencies and the Governor's office to ensure critical two way communication.
 - d. DOLA Regional Managers provided critical and timely assistance to local governments on how to set up Virtual Disaster Assistance Centers with over 200 central COVID websites activated, and Local Recovery Task Forces launched.
11. Colorado Resiliency Framework 2020: With the updated [Framework](#), Colorado is moving forward based on the successes and lessons from the last five years.
12. Administered more than \$60M in emergency rental assistance through the state funded POP program.

Appendix B – New Services/Programs FY2021-22

1. The transition to permanent remote and distance education learning platforms will continue into 2021-22, with the anticipated outcome of the majority of division classes no longer offered in person.
2. Development of training videos for use by the public and assessment community
3. Development of an implementation plan for an online filing system for State Assessed Properties Annual Statements of Property.
4. Implementation of an on-line case management system allowing for real-time access to filings and case records to all appeals by parties.
5. Creation of YouTube Channel for BAA Hearings to allow for real-time statewide viewing by non-parties.
6. Census 2020 will be released in August of 2021 and early 2022. The State Demography Office is developing a website, story map, presentations, and trainings to help explain the findings from Census 2020 as well as access the data and information for different levels of geography.
7. Non Entitlement Units (NEU) American Rescue Plan (APR) Act / The purpose of the bill is to send funding to states and local governments affected by the COVID-19 Pandemic allowing them to better respond to the resulting public health needs and economic hardships that communities continue to experience nationwide. The Division will distribute \$265m to NEUs in Colorado.