

**ARTICLE XVII. DEDICATED PROPERTY TAXES FOR PURCHASE OF SERVICES ON
BEHALF OF PERSONS WITH INTELLECTUAL AND DEVELOPMENTAL DISABILITIES**

Sec. 53-550. Developmental disabilities mill levy.

- (a) *Dedicated mill levy increases for purchases of services to persons with intellectual and developmental disabilities, children up to age five with developmental delays, and persons seeking a developmental disability or delay determination.* The city shall assess on an annual basis, in addition to any and all other city and county ad valorem property tax levies, a levy at the rate of 1.0 mill on all taxable property in the City and County of Denver. The revenue derived from said levy shall be credited to the human services special revenue fund, fund number 13000 of the fund plan as set forth in section 20-18 and used exclusively for the purposes set forth in this article XVII.
- (b) *Rulemaking.* The administration of this article is hereby vested in the executive director of the Denver Department of Human Services who shall have the power and authority to adopt rules, regulations and internal guidelines in conformity with this article for the proper administration and enforcement of the same.
- (c) *Permitted uses of mill levy revenue.* Revenue derived from the dedicated levy shall be used for the following purposes:
- (1) Procurement of services and supports for the benefit of eligible persons, meaning persons with intellectual and developmental disabilities, children up to age five (5) with developmental delays, and persons seeking a developmental disability or delay determination. Procurement includes the direct expenditure of mill levy funds by the Denver Department of Human Services for the benefit and wellbeing of eligible persons and expenditure through contracts with external vendors, meaning:
 - i. Contracts for procuring services and supports for the benefit of eligible persons through the community centered board for Denver County as designated by the Colorado Department of Health Care Policy and Financing pursuant to C.R.S. §§ 25.5-10-209 and 27-10.5-104, as amended. The community centered board for Denver County shall provide an annual report to the council of the City and County of Denver in accordance with the terms of the contract for purchasing services and supports for persons with intellectual and developmental disabilities.
 - ii. Contracts for procuring services and supports for eligible persons through entities or organizations other than the community centered board.
 - (2) Transfer of revenue to the Colorado Department of Health Care Policy and Financing in order to receive matching federal funds to provide Medicaid-approved waiver services to persons with intellectual and developmental disabilities.
 - (3) Costs incurred by the Denver Department of Human Services in order to administer funds expended on behalf of eligible persons, including, but not limited to, the procurement, monitoring, evaluation, and enforcement of city contracts as permitted by this section, in an amount not to exceed seven (7) percent of the revenue derived from the dedicated levy per annum.

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- (d) *Residency requirement for eligible persons receiving services funded by dedicated revenue.* Revenue derived from the dedicated levy shall be expended for the benefit of eligible persons who are residents of Denver in accordance with rules and regulations of the executive director as authorized by this section.
- (e) *Cap on indirect costs paid from dedicated funds.* Except as permitted in this subsection (e), any contract for supports or services as permitted by this section shall include a provision limiting the amount of the service provider's indirect costs that may be paid by the city to the service provider to no more than twenty (20) percent of the total cost for direct services or the rate specified in a federally approved indirect cost rate, as defined under the agreement and funded through the dedicated mill levy, effective for contracts executed on or after March 1, 2021. For contracts executed prior to March 1, 2021, a service provider may recover up to eighteen (18) percent of the total amount of dedicated mill levy funds disbursed to the service provider per annum. Indirect costs for permitted contracts are defined as those costs incurred for common or joint objectives that cannot be readily identified with activities carried out in support of a particular final objective.

(Ord. No. 1071-16, § 1, 1-9-17; Ord. No. 0589-18, § 1, 6-25-18; Ord. No. 1319-20, § 1, 12-7-20)