

School District 27J
Board of Education
Resolution Number One 2025-2026

RESOLUTION FOR THE APPROVAL OF A REQUEST TO REIMBURSE USE TAX
ELIGIBLE EXPENDITURES FOR THE ROCKY VISTA HIGH SCHOOL PROJECT
PER AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF
COMMERCE CITY AND SCHOOL DISTRICT 27J

WHEREAS, the City of Commerce City (City) and Adams and Weld Counties School District 27-J (School District 27J) are both political subdivisions of the State of Colorado; and

WHEREAS, the people of the State of Colorado have authorized political subdivisions to cooperate with each other and contract in matters through the Colorado Constitution, Article XIV, Section 18(2)(2)(a), Article XX and Article XI, Section 7; and

WHEREAS, the City has a use tax which is payable for school construction projects built within the City with materials purchased by private enterprise; and

WHEREAS, the City and School District 27J entered into an Intergovernmental Agreement (IGA) on December 16, 2002, which was amended on August 28, 2012, regarding payments of use tax for school construction projects, the deposits of such use tax into a Restricted Account and the expenditure of restricted use tax funds for projects of mutual interest and benefit to the students of School District 27J and the residents of the City, and

WHEREAS, the IGA required the formation of Commerce City – School District 27J Use Tax Committee. The Committee to be made up of two City Council Members and the City Manager (or designee); and, two Board of Education Members and the Superintendent (or designee) to review requests to utilize the use tax paid to the City on School District 27J projects built within Commerce City and deposited into the Restricted Account, and,

WHEREAS, School District 27J is currently constructing Rocky Vista High School in the northwest corner of the intersection of 96th Avenue and Reunion Parkway in Commerce City, Colorado; and

WHEREAS, use tax has been paid on the Rocky Vista High School projects which adds to the balance of previously paid use tax for other 27J Schools projects; and

WHEREAS, School District 27J submitted a request per the IGA requirements for reimbursements for eligible uses on the Rocky Vista High School campus of mutual benefit for the students and residents in our community; and

WHEREAS, the committee met virtually four times with the first meeting on March 25, 2025 and the last meeting held on May 15, 2025, to consider the request from 27J Schools to utilize funds from the Restricted Account for eligible uses, and

WHEREAS, the Committee considered and approved the request for the following projects at Rocky Vista High School:

- 1.) A multi-purpose field - \$195,121;
- 2.) A swing baseball/softball field - 985,746;
- 3.) Six tennis courts - \$1,310,453; and
- 4.) Reasonable contingency funding to ensure the successful completion of these and other eligible uses - \$80,000, and

WHEREAS, the Committee is recommending to the City Council of Commerce City and the Board of Education of 27J Schools that an amount not to exceed \$2,571,320 from the Restricted Account be made available for reimbursement to School District 27J for the aforementioned eligible uses

NOW THEREFORE BE IT RESOLVED, that the School District 27J Board of Education hereby accepts the recommendation of the Committee and approves the request allowing the reimbursement of an amount not to exceed \$2,571,320 from the Restricted Account for eligible uses related to the construction of Rocky Vista High School.

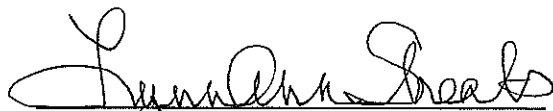
NOW, BE IT FURTHER RESOLVED, that if the request is approved by both the City of Commerce City and School District 27J, staff from each entity will work together to facilitate the transactions necessary to utilize the requested use tax funds for eligible uses related to the Rocky Vista High School project.

RESOLVED AND APPROVED THIS 21st day of August, 2025.

27J Schools



Tom Green, President
Board of Education



Lynn Ann Sheats, Secretary
Board of Education