

CHAPTER 4

Revenue and Finance

Article I	Fiscal Year	
	Sec. 4-1-10	Fiscal year established
Article II	Funds Generally	
	Sec. 4-2-10	Custody and management of funds
	Sec. 4-2-20	Spending authority
	Sec. 4-2-30	Two signatures required
Article III	General and Special Funds	
	Sec. 4-3-10	General Fund created
	Sec. 4-3-20	Capital Improvement Fund created
	Sec. 4-3-30	Conservation Trust Fund created
	Sec. 4-3-40	Oil and Gas Exclusion Enterprise Fund created
Article IV	Sales and Use Tax	
	Sec. 4-4-10	Purpose
	Sec. 4-4-20	Definitions
	Sec. 4-4-30	Applicability
	Sec. 4-4-40	Amount of tax
	Sec. 4-4-50	Sales tax collection, administration, enforcement
	Sec. 4-4-60	Use tax collection, administration, enforcement
	Sec. 4-4-70	Appeal of deficiency notice
	Sec. 4-4-80	Relationship to other sales and use tax
	Sec. 4-4-90	Regulations, amendment procedure
	Sec. 4-4-100	Allocation
	Sec. 4-4-110	Violation
Article V	Liens and Charges	
	Sec. 4-5-10	Penalty, lien
	Sec. 4-5-20	Notice to property owners
Article VI	Development Impact Fees	
	Sec. 4-6-10	Intent
	Sec. 4-6-20	Findings
	Sec. 4-6-30	Applicability and rules of construction
	Sec. 4-6-40	Definitions
	Sec. 4-6-50	Imposition of development impact fees
	Sec. 4-6-60	Computation of development impact fee
	Sec. 4-6-70	Payment of fee
	Sec. 4-6-80	Appeals
	Sec. 4-6-90	Administration of funds collected; enterprise funds created
	Sec. 4-6-100	Refund of fees
	Sec. 4-6-110	Credits
	Sec. 4-6-120	Capital improvements plan
	Sec. 4-6-130	Additional assessments
	Sec. 4-6-140	Premature and scattered development
	Sec. 4-6-150	Review
Article VII	Lodging Occupation Tax	
	Sec. 4-7-10	Purpose
	Sec. 4-7-20	Definitions
	Sec. 4-7-30	Levy of tax
	Sec. 4-7-40	Exemptions

Sec. 4-7-50	Collection of tax
Sec. 4-7-60	Audit of records
Sec. 4-7-70	Tax overpayments and deficiencies
Sec. 4-7-80	Tax information confidential
Sec. 4-7-90	Forms and regulations
Sec. 4-7-100	Enforcement and penalties
Sec. 4-7-110	Tax lien
Sec. 4-7-120	Recovery of unpaid tax
Sec. 4-7-130	Status of unpaid tax in bankruptcy and receivership
Sec. 4-7-140	Hearings, subpoenas and witness fees
Sec. 4-7-150	Depositions
Sec. 4-7-160	Statue of limitations
Sec. 4-7-170	Disposition of funds

ARTICLE I

Fiscal Year

Sec. 4-1-10. Fiscal year established.

The fiscal year of the Town shall commence on January 1 of each year and shall extend through December 31 of the same year. (Ord. 316 §1, 1997)

ARTICLE II

Funds Generally

Sec. 4-2-10. Custody and management of funds.

Moneys in the funds created in this Chapter shall be in the custody of and managed by the Treasurer. The Treasurer shall maintain accounting records and account for all of said moneys as provided by law. Moneys in the funds of the Town shall be invested or deposited by the Treasurer in accordance with the provisions of law. All income from the assets of any fund shall become a part of the fund from which derived and shall be used for the purpose for which such fund was created; provided that, except as otherwise provided in this Article or by other ordinances or laws or by this Code, the Board of Trustees may transfer out of any fund any amount at any time to be used for such purpose as the Board of Trustees may direct. (Ord. 316 §1, 1997)

Sec. 4-2-20. Spending authority.

(a) The Town Manager shall have the authority to approve all purchases and expenditures necessary for the functioning of the Town that are consistent with the approved budget up to the limit of one thousand five hundred dollars (\$1,500.00) without prior approval of the Board of Trustees. Such expenditures will then appear on the regular bill lists prepared for Board meeting agendas for subsequent approval by the Board. In case of accident, disaster or other circumstances creating a public emergency, the Town Manager shall have the authority to approve purchases or incur other obligations on behalf of the Town necessary to address the emergency up to a limit of ten thousand dollars (\$10,000.00) without prior approval of the Board of Trustees. As soon as practical, the Town Manager shall then inform the Board of Trustees of the emergency and the nature of expenditures or obligations necessary to address the emergency, and shall seek subsequent confirmation or approval by the Board, including, if appropriate, the calling of a special meeting of the Board to consider such action.

(b) This spending authority shall also be construed to permit the payment of bills that fall due prior to the next scheduled Board meeting that are of a routine nature necessary for the functioning of the Town and consistent with the approved budget, so as to avoid late charges, carryover balances or other similar negative financial consequences, or to fulfill other contractual obligations. Said bills shall then be presented as a "prepaid expenses" version of the regular bill lists prepared for the Board meeting agendas for subsequent approval by the Board. (Ord. 446 §1, 2002)

Sec. 4-2-30. Two signatures required.

All checking accounts of the Town shall require two (2) signatures on checks written against such accounts in order for the checks to be valid for payment of expenditures. (Ord. 446 §2, 2002)

ARTICLE III

General and Special Funds

Sec. 4-3-10. General Fund created.

There is hereby created a fund, to be known as the General Fund, which shall consist of the following:

(1) All cash balances of the Town not specifically belonging to any existing special fund of the Town.

(2) All fixed assets of the Town (to be separately designated in an account known as the General Fund Fixed Assets) not specifically belonging to any existing special fund of the Town. (Ord. 316 §1, 1997)

Sec. 4-3-20. Capital Improvement Fund created.

There is hereby created a special fund, to be known as the Capital Improvement Fund. (Ord. 316 §1, 1997)

Sec. 4-3-30. Conservation Trust Fund created.

There is hereby created a special fund, to be known as the Conservation Trust Fund, and the funds therein shall be used only for the purposes allowed by law. (Ord. 316 §1, 1997)

Sec. 4-3-40. Oil and Gas Exclusion Enterprise Fund created.

There is hereby created a special fund, to be known as the Oil and Gas Exclusion Enterprise Fund, within the meaning of "enterprise" as defined in Article X, Section 10 of the Colorado Constitution. The Oil and Gas Exclusion Enterprise Fund shall be the repository for any increased amounts of revenue collected as a result of the exclusion of new primary oil or gas production as specified by law. Money in the fund shall be used exclusively for any increase in the level of services provided by the Town which occurs as a result of new primary oil or gas production. (Ord. 611 §1, 2007)

ARTICLE IV

Sales and Use Tax

Sec. 4-4-10. Purpose.

The purpose of this Article shall be to impose a sales tax on the sale of tangible personal property at retail or the furnishing of services in the Town as provided herein and to impose a use tax for the privilege of using or consuming in the Town any construction and building materials purchased at retail or for the privilege of storing, using or consuming in the Town any motor and other vehicle purchased at retail on which registration is required or both, all as provided in Section 29-2-101 et seq., C.R.S. (Prior code 22-2-1; Ord. 316 §1, 1997)

Sec. 4-4-20. Definitions.

For purposes of this Article, the definitions of words contained herein shall be as defined in Section 39-26-102, C.R.S., and such definitions are incorporated into this Article. (Prior code 22-2-2; Ord. 316 §1, 1997)

Sec. 4-4-30. Applicability.

This Article shall take effect July 1, 1986, and shall apply to:

(1) A sales tax on the sales of tangible personal property and services in the Town that are taxable pursuant to Section 39-26-104, C.R.S., together with amendments thereto and subject to the same exemptions as those specified in Section 39-26-114, C.R.S., including:

a. The exemption of machinery or machine tools as provided in Section 39-26-114(11), C.R.S.;

b. The exemption of sales and purchases of electricity, coal, wood, gas, fuel oil or coke, sold but not for resale as set forth in Section 39-26-114(1)(a)(XXI), C.R.S.;

c. The exemption for all sales of food as set forth in Section 39-26-114(1)(a)(XX), C.R.S., and as defined in Section 39-26-102(4.5), C.R.S.;

d. All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from said sales tax when such sales meet both of the following conditions:

1. The purchaser is a nonresident of or has his or her principal place of business outside of the local taxing entity, and

2. Such personal property is registered or required to be registered outside the limits of the local taxing entity under the laws of this State;

e. In addition, no sales tax shall apply to the sale of construction and building materials, as the term is used in Section 29-2-109, C.R.S., if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other

documentation acceptable to such local government evidencing that a local use tax has been paid or is required to be paid; and

f. No sales tax shall apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule city and county, city or town. A credit shall be granted against the sales tax imposed by the subsequent statutory or home rule city and county, city or town with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule city and county, city or town. The amount of the credit shall not exceed the sales tax imposed by the subsequent statutory or home rule city and county, city or town.

(2) A use tax on the use or consumption in the Town of any construction and building materials purchased at retail or for the privilege of storing, using or consuming in the Town any motor or other vehicles, purchased at retail on which registration is required except the use tax shall not apply:

a. To the storage, use or consumption of any tangible personal property the sale of which is subject to a retail sales tax imposed by the Town;

b. To the storage, use or consumption of any tangible personal property purchased for resale in the Town, either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of business;

c. To the storage, use or consumption of tangible personal property brought into the Town by a nonresident thereof for his or her own storage, use or consumption while temporarily within the Town; however, this exemption does not apply to the storage, use or consumption of tangible personal property brought into this State by a nonresident to be used in the conduct of a business in this State;

d. To the storage, use or consumption of tangible personal property by the United States government, the State or its institutions or political subdivisions in their governmental capacities only or by religious or charitable corporations in the conduct of their regular religious or charitable functions;

e. To the storage, use or consumption of tangible personal property by a person engaged in the business of manufacturing or compounding for sale, profit or use any article, substance or commodity, which tangible personal property enters into the processing of or becomes an ingredient or component part of the product or service which is manufactured, compounded or furnished and the container, label or the furnished shipping case thereof;

f. To the storage, use or consumption of any article of tangible personal property the sale or use of which has already been subjected to a legally imposed sales or use tax of another statutory or home rule town, city or city and county equal to or in excess of that imposed by this Article, a credit shall be granted against the use tax imposed by this Article with respect to a person's storage, use or consumption in the Town of tangible personal property purchased by him or her in a previous statutory or home rule town, city or city and county. The amount of the credit shall be equal to the tax paid by him or her by reason of the imposition of a sales or

use tax by the previous statutory or home rule town, city and county of his or her purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this Article;

g. To the storage, use or consumption of tangible personal property and household effects acquired outside of the Town and brought into it by a nonresident acquiring residency;

h. To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the Town and he or she purchased the vehicle outside of the Town for use outside the Town and actually so used it for a substantial and primary purpose for which it was acquired and he or she registered, titled and licensed said motor vehicle outside of the Town;

i. To the storage, use or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to the effective date of such use tax;

j. To the storage, use or consumption of any construction and building materials required or made necessary in the performance of any construction contract bid, let or entered into at any time prior to the effective date of such use tax ordinance, resolution or proposal; or

k. To the storage of construction and building materials. (Prior code 22-2-3; Ord. 316 §1, 1997)

Sec. 4-4-40. Amount of tax.

(a) There is imposed on all sales of tangible personal property at retail or furnishing of services in the Town, except as provided herein, a tax equal to two percent (2%) of the gross receipts of:

(1) All retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his or her agent to a destination outside the limits of the Town or to a common carrier for delivery to a destination outside the limits of the Town. The gross receipts from such sales shall include delivery charges when such charges are subject to the state sales and use tax imposed by Article 26 of Title 39, C.R.S., regardless of the place to which delivery is made. If a retailer has no permanent place of business in the Town or has more than one (1) place of business, the place at which the retail sales are consummated for the purpose of a sales tax imposed by this Article shall be determined by the provisions of Article 26 of Title 39, C.R.S., and by rules and regulations promulgated by the Department of Revenue.

(2) The amount subject to tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S.

(b) There is imposed a use tax on the use or consumption of any construction and building materials purchased at retail or for the privilege of storing, using or consuming in the Town any motor or other vehicles, purchased at retail on which registration is required, of two percent (2%) except as otherwise provided herein, but the amount subject to tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S. (Prior code 22-2-4; Ord. 316 §1, 1997)

Sec. 4-4-50. Sales tax collection, administration, enforcement.

The collection, administration and enforcement of the Town sales tax shall be performed by the Executive Director of the Department of Revenue in the same manner as the collection, administration and enforcement of the Colorado State sales tax. Unless otherwise provided in this Article or by state law, the provisions of Article 26 of Title 39, C.R.S., shall govern the collection, administration and enforcement of sales taxes authorized under this Article. (Prior code 22-2-5; Ord. 316 §1, 1997)

Sec. 4-4-60. Use tax collection, administration, enforcement.

The collection, administration and enforcement of the use tax imposed by this Article shall be performed by the Town Clerk, an authorized agent of the Department of Revenue or such intergovernmental agreements as the Mayor, on behalf of the Town, may enter into when approved by the Board of Trustees. Such collection, administration and enforcement shall be in compliance with any applicable state law. (Prior code 22-2-6)

Sec. 4-4-70. Appeal of deficiency notice.

The taxpayer receiving a deficiency notice or claim for refund-final decision from the Town may elect a state hearing on such decision within thirty (30) days after the making of such final decision pursuant to the procedures set forth in Section 29-2-106.1, C.R.S. (Prior code 22-2-7)

Sec. 4-4-80. Relationship to other sales and use tax.

The total sales tax or total use tax imposed by state, county and local governments shall not exceed eight percent (8%). (Prior code 22-2-8; Ord. 316 §1, 1997)

Sec. 4-4-90. Regulations, amendment procedure.

The Board of Trustees may amend, alter or change this Article, except as to the two-percent rate of tax herein imposed and except as to the funds allocated to the capital improvement street fund subsequent to adoption by a majority of the Board of Trustees. Such abatement, alteration or change need not be submitted to the electors of the Town for their approval. (Prior code 22-2-15; Ord. 316 §1, 1997)

Sec. 4-4-100. Allocation.

One-half (½) of the total sales and use tax revenues generated by the sales and use tax shall be specifically allocated to a sales and use tax capital improvement fund for the purpose of construction, maintenance and servicing of streets in the Town for a period of ten (10) years from the implementation of the tax. Thereafter, all funds generated by the sales and use tax shall be deposited to the general fund. (Prior code 22-2-16; Ord. 316 §1, 1997)

Sec. 4-4-110. Violation.

Any person violating this Article or any provision of applicable state law is guilty of a violation of this Article and, upon conviction thereof, shall be punished as set forth in Section 1-4-20 of this Code. (Prior code 22-2-18; Ord. 316 §1, 1997)

ARTICLE V

Liens and Charges

Sec. 4-5-10. Penalty, lien.

Failure to pay any delinquent charges, assessments or taxes to the Town within ninety (90) days of the billing date thereof shall result in certification to the County Treasurer of the property charged, the amount of the unpaid charges, assessments or taxes, the name of the person charged and the name of the property owner if different from the name of the person charged. Such certified delinquent charges, assessments or taxes are to be collected and paid over by the County Treasurer in the same manner as taxes are authorized pursuant to Section 31-20-106, C.R.S. (Ord. 209 §1, 1991; Ord. 316 §1, 1997)

Sec. 4-5-20. Notice to property owners.

In the event that the person charged is a different person or entity from the owner of the property, the owner of the property shall be notified of any delinquency at the time the delinquent notice is sent to the consumer. (Ord. 209 §1, 1991)

ARTICLE VI

Development Impact Fees

Sec. 4-6-10. Intent.

This Article is enacted to establish the mechanism for the imposition of development impact fees to finance the capital costs of acquiring, establishing, upgrading, expanding and constructing public facilities that are necessary to accommodate such development. This Article is intended to assure that development bears an appropriate share of the cost of capital expenditures necessary to provide such public facilities within the Town and its service area as are required to serve the needs arising out of development. Therefore, it is the intent of this Article to accomplish the following:

- (1) Implement and be consistent with the Mead Area Comprehensive Plan;
- (2) Allocate a fair and equitable share of the cost of public facilities to new development; and
- (3) Require new development to contribute its proportionate share of funds necessary to accommodate its impact on public facilities having a rational nexus to the proposed development and for which the need is attributable to the proposed development. (Ord. 377 §1, 1999)

Sec. 4-6-20. Findings.

The Board of Trustees makes the following findings based on extensive consultation with all municipal departments, the recommendations of the System Development Fee Task Force, testimony offered at the public hearing and careful study of municipal facility needs.

- (1) The Town is responsible for and committed to the provision of public facilities and

services at levels necessary to support residential and nonresidential growth and development.

(2) Such facilities and services have been and will be provided by the Town utilizing funds allocated via the Capital Improvements Program that has been regularly updated at the direction of the Board of Trustees.

(3) The rapid rate of growth experienced by the Town in recent years and projected growth rates would require an excessive expenditure of public funds to maintain adequate facility standards.

(4) Each type of land development described in Section 4-6-60 hereof will create a need for the construction, equipping or expansion of public capital facilities.

(5) The imposition of development impact fees is one (1) preferred method of ensuring that public expenditures are not excessive and that development bears a proportionate share of the cost of public capital facilities necessary to accommodate such development. This must be done to promote and protect the public health, safety and welfare.

(6) The fees established by Section 4-6-60 are derived from, are based upon and do not exceed the costs of:

a. Providing additional public capital facilities required by the new land developments for which they have levied the fees; or

b. Compensating the Town for expenditures made for existing public facilities that they constructed in anticipation of new growth and development.

(7) The report entitled *Town of Mead, System Development Fee, Task Force Recommendation, September 1999*, sets forth a reasonable methodology and analysis for the determination of the impact of new development on the need for and costs of public capital facilities in the Town and is the rational nexus of this Article. (Ord. 377 §1, 1999)

Sec. 4-6-30. Applicability and rules of construction.

(a) This Article shall be uniformly applicable to all new development that occurs within the corporate boundaries of the Town.

(b) The provisions of this Article shall be liberally construed to effectively carry out its purpose in the interest of the public health, safety and welfare.

(c) For the purposes of administration and enforcement of this Article, unless otherwise stated in this Article, the following rules of construction shall apply to the text of this Article:

(1) In the case of any difference of meaning or implication between the text of this Article and any caption, illustration, summary table or illustrative tables, the text shall control.

(2) The word *shall* is always mandatory and not discretionary; the word *may* is permissive.

(3) Words used in the present tense shall include the future, and words used in the singular

number shall include the plural and the plural the singular, unless the context clearly indicates the contrary.

(4) The phrase *used for* includes *arranged for, designed for, maintained for* or *occupied for*.

(5) The word *person* includes an individual, a corporation, a partnership, an incorporated association or any other similar entity.

(6) Unless the context clearly indicates the contrary, where a regulation involves two (2) or more items, conditions, provisions or events connected by the conjunction *and, or* or *either ... or*, the conjunction shall be interpreted as follows:

a. *And* indicates that all connected terms, conditions, provisions or events shall apply.

b. *Or* indicates that the connected terms, conditions, provisions or events may apply singly or in any combination.

c. *Either ... or* indicates that the connected items, conditions, provisions or events shall apply singly but not in combination.

(7) The word *includes* shall not limit a term to the specific example but is intended to extend its meaning to all other instances or circumstances of like kind or character. (Ord. 377 §1, 1999)

Sec. 4-6-40. Definitions.

The following words, terms and phrases, when used in this Article, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning:

Assessment means a determination of the amount of a development impact fee.

Capital equipment means equipment and furnishings with an expected life of at least five (5) years and an aggregate value of at least ten thousand dollars (\$10,000.00).

Capital improvement means any of the following facilities that have a life expectancy of ten (10) or more years and are owned and operated by or for a municipality:

a. Water supply, treatment and distribution facilities and wastewater collection and treatment facilities and stormwater, drainage and flood control facilities;

b. Roadway facilities located within the service area, including roads, bridges, bike and pedestrian trails, bus bays, rights-of-way, traffic signals, landscaping and any local components of state and federal highways;

c. Buildings for general administrative purposes, library, senior center, municipal court, public works administrative and public works maintenance purposes.

d. Buildings for police and essential police equipment costing an aggregate of ten thousand dollars (\$10,000.00) or more and/or having a life expectancy of ten (10) years or more; and

e. Parks, recreation buildings, outdoor recreational areas, open space, trails and related areas and facilities.

Capital improvements plan means a plan required by this Article that identifies capital improvements or facility expansion for which development impact fees may be assessed.

Connection fee means a reasonable fee for connection of a service line to an existing water, sewer or municipal utility.

Development impact fee means a charge or assessment imposed by the Town on new development to generate revenue for funding or recouping the costs of capital improvements or facility expansions required by and attributable to the new development. The term includes amortized charges, lump sum charges, capital recovery fees, contributions in aid of construction, development fees and any other fees that function as described by this definition. The term does not include connection fees, dedication of rights-of-way or easements or construction or dedication of on-site or off-site water distribution, wastewater collection or drainage facilities, streets, sidewalks or curbs if previously approved agreements between the developer and the Town require the dedication or construction and is required by and attributable to the new development.

Dwelling unit (du) means one (1) or more rooms in a dwelling for occupancy by one (1) family for living or sleeping purposes and having not more than one (1) kitchen.

Facility expansion means the expansion of the capacity of an existing facility that serves the same function as an otherwise necessary new capital improvement, so the existing facility may serve new development. The term does not include the repair, maintenance, modernization or expansion of an existing facility to better serve existing development, including schools and related facilities.

Fee means a development impact fee.

Fee payer means a person applying for the issuance of a building permit, subdivision or site plan approval variance or other local land use decision that will create new development.

Floor area means the sum of the gross horizontal areas of several floors measured in square feet, including the basement floor, but not including the cellar floor of the building, measured from the exterior faces of the exterior walls or from the center line of walls separating two (2) buildings. The floor area of a building shall also include elevator shafts and stairwells at each floor; floor space used for mechanical equipment (except open or enclosed equipment located on the roof); penthouses; attic space having headroom of seven feet ten inches (7'10") or more; interior balconies and mezzanines; enclosed porches; and floor area devoted to accessory uses; provided that any space devoted to off-street parking or loading shall not be included in floor area.

Land use assumptions includes a description of the service area and projections of changes in land uses, densities, intensities and population in the service area over at least a five-year period.

New development means any activity that results in a net increase in the demand for additional public capital facilities, as defined in this Article. Such activity includes:

- a. The creation of a new dwelling unit where none previously existed;
- b. The increase in number of dwelling units by the conversion of a single dwelling unit or other building into additional dwelling units;
- c. A net increase in the gross floor area of any nonresidential building; and
- d. The conversion of a legally existing use to another permitted building or use if such change of building or use would create an increase in the demand for additional public capital facilities, as defined by this Article.

New development does not include:

- a. The reconstruction of a dwelling unit that fire or natural disaster has destroyed;
- b. The reconstruction of a nonresidential building that fire or natural disaster has destroyed if there is no change in the size or density of the building or change in use of the building;
- c. The replacement of a mobile home, manufactured home or modular home with another manufactured home, modular home or site-built home;
- d. The replacement of an existing dwelling unit with a new dwelling unit (also known as "tear-downs");
- e. The alteration, expansion or remodeling of a single dwelling unit, as long as it remains a single dwelling unit;
- f. The construction of an accessory building that would not increase the demand for public capital facilities by the principal building.

Public capital facilities means the undivided interest of the Town in the assets, facilities and equipment owned and operated by the Town or cooperatively with other governmental entities that have a useful life of no less than five (5) years.

Public capital facilities does not include the costs associated with the operation, maintenance, repair of such facilities or with facility replacements that do not increase the capacity or level of service, but does include reasonable costs for planning, engineering, design, land acquisition and other reasonable costs associated with such facilities.

Qualified professional means a professional engineer, surveyor, financial analyst, planner or other person providing services within the scope of his or her license, education or experience.

Roadway facilities mean arterial or collector streets or roads designated on an official roadway plan of the Town, including bridges, bike and pedestrian trails, bus bays, rights-of-way, traffic signals, landscaping and any local components of state or federal highways.

Service area means the area within the corporate boundaries or extraterritorial jurisdiction of a municipality to be served by the capital improvements or facility expansions specified in the capital improvements plan based on sound planning and engineering standards.

Service unit means a standardized measure of consumption, use, generation or discharge attributable to an individual unit of development calculated in accordance with generally accepted engineering or planning standards for a particular category of capital improvements or facility expansions.

Town administrative official means the Town Clerk appointed by the Board of Trustees or the municipal officials that he or she may designate to carry out the administration of this Article. (Ord. 377 §1, 1999; Ord. 416 §1, 2001; Ord. 439 §§1, 2, 2002)

Sec. 4-6-50. Imposition of development impact fees.

(a) Any person who, after the effective date of this Article, seeks to undertake new development within the Town is hereby required to pay development impact fees in the manner and amount set forth in Section 4-6-60 of this Article.

(b) No new building permit or new permit for any activity requiring payment of a development impact fee pursuant to Section 4-6-60 of this Article shall be issued unless and until the development impact fee hereby required has been paid. (Ord. 377 §1, 1999)

Sec. 4-6-60. Computation of development impact fee.

(a) The amount of the development fee shall be determined by an impact fee schedule prepared in accordance with the methodology established in the document titled *Town of Mead, System Development Fee, Committee Recommendations, January 2001*, and adopted by the Board of Trustees.

(b) In the case of new development created by a change of use, redevelopment or expansion or modification of an existing use, the development impact fee shall be based upon the net positive increase in the development impact fee for the new use as compared to that which was or would have been assessed for the previous use.

(c) Fee schedule.

Schedule of Development Impact Fees

<i>Development Impact Fee</i>	<i>Residential</i>	<i>Nonresidential</i>
Storm Drainage	\$ 131/du	\$ 0.08/sq. ft.
Transportation	\$ 1,350/du	\$ 0.37/sq. ft.
Open Space	\$ 1,852/du	\$ 0.47/sq. ft.
Police Protection	\$ 50/du	\$ 0.01/sq. ft.
Municipal Facilities	\$ 1,697/du	\$ 0.43/sq. ft.
Park System	\$ 462/du	
Recreation Center	\$ 1,683/du	
Downtown Revitalization (Public Facilities)	\$ 304/du	
Capital Equipment	\$ 316/du	\$ 0.09/sq. ft.

(Ord. 377 §1, 1999; Ord. 401 §§1, 2, 2001)

Sec. 4-6-70. Payment of fee.

(a) The fee payer shall pay the development impact fee required by this Article to the Town before issuance of a building permit or other permit required for a proposed new development.

(b) All unpaid fees shall constitute a lien on the property and will be collected in the same manner as uncollected property taxes as provided by law. (Ord. 377 §1, 1999)

Sec. 4-6-80. Appeals.

(a) Any aggrieved party may appeal to contest the amount, collection or use of the development impact fee in the manner provided herein.

(b) It shall be a condition to the commencement of such an appeal that the development impact fee from which the developer appeals shall be paid as and when the fee becomes due and payable, and upon default in making any such payment, such appeal may be dismissed.

(c) The only questions appealable under this Section are the following:

(1) The amount of the fee charged and paid by the developer;

(2) The method of collection of the development impact fee; and

(3) The use to which the particular fee paid by the developer is made by the Town.

(d) Appeals must be brought within thirty (30) days of the date the development impact fee is payable.

(e) The appellant shall pay a filing fee of two hundred dollars (\$200.00) at the time of filing of the appeal. They shall file the notice of appeal with the Town Clerk.

(f) Following the filing of the notice of appeal, the Town Clerk shall compile a record of the ordinance imposing the development impact fee that is the subject of the appeal and a record of the management and expenditure of the proceeds of the development impact fee, and shall transmit these documents to the Board of Trustees. In consultation with the Town departments, the Town Clerk shall also compile a report on each appeal in which the appellant is seeking a reduction or total refund in the development impact fee paid. This report shall specify the fiscal impact on the Town if the appeal overturns the development impact fee. If the fiscal impact report indicates that the appeal, if successful, will cause a revenue shortfall that otherwise was not budgeted with respect to the public facility, and if this revenue shortfall cannot be reconciled by reduction in impacts caused by development on the appellant's property, the report shall estimate whether it will be necessary for the Town to adjust development impact fees or amend existing ordinances to recover the proposed revenue shortfall.

(g) The appellant shall prepare and submit to the Board of Trustees an independent fee calculation study for the new development activity that he or she proposes. The appellant shall pay all costs incurred by the Town for the review of such study.

(h) The Board of Trustees shall hold a public hearing on the appeal at its earliest convenience, preceded by a notice published as provided by law not less than fifteen (15) days preceding the date of the hearing, providing fair opportunity for the appellant to be heard. The burden shall be on the appellant to establish illegality or impropriety of the fee from which he or she has taken the appeal. Following the close of the public hearing, the Board of Trustees shall deliberate upon the matter and shall conduct such studies and inquiries as it deems appropriate to decide the appeal. The Board of Trustees shall render its decision on the appeal within thirty (30) days of the hearing, unless such time is extended by mutual consent of the Board of Trustees and the appellant.

(i) If the Board of Trustees determines that the appeal has merit, it shall determine appropriate remedies. These may include reallocation of the proceeds of the challenged development impact fee to accomplish the purposes for which the fee was collected, refunding the development impact fee in full or in part, along with interest collected by the Town thereon, or granting the appellant the opportunity to make the development impact fee payment in installments, or such other remedies as in its sole judgment it deems appropriate in a particular case. (Ord. 377 §1, 1999)

Sec. 4-6-90. Administration of funds collected; enterprise funds created.

(a) In addition to the existing Water Enterprise Fund and the Sewer Enterprise Fund, there are hereby created the Storm Drainage Impact Enterprise Fund, the Transportation Impact Enterprise Fund, the Open Space Impact Enterprise Fund, the Police Protection Impact Enterprise Fund, the Municipal Facilities Impact Enterprise Fund, the Park System Impact Enterprise Fund, the Downtown Revitalization Impact Enterprise Fund, the Capital Equipment Impact Enterprise Fund and the Recreation Center Impact Fund within the meaning of "enterprise" as defined in Article X, Section 10 of the Colorado Constitution. All funds collected from the various development impact fees shall be properly identified and promptly transferred for deposit in the above individual interest-bearing impact enterprise accounts for which fees are assessed and shall be special revenue fund accounts, and under no circumstances shall such revenue accrue to the General Fund.

(b) Interest earned on development impact fees shall become part of the account on which it is earned and shall be subject to all restrictions placed on the use of development impact fees under this Article.

(c) Money from fees may be spent only for the purposes for which the fee was imposed as shown by the capital improvements plan and as authorized by this Article.

(d) The Town Treasurer shall have custody of all fee accounts, and shall pay out the same only upon written orders of the Board of Trustees.

(e) The Town Treasurer shall record all fees paid, by date of payment and the name of the persons making payment, and shall maintain an updated record of current ownership, tax map and lot reference number of properties for which fees have been paid under this Article for at least ten (10) years.

(f) As part of its annual audit process, the Town shall prepare an annual report describing the amount of any development impact fees collected, encumbered and used during the preceding year by category of capital improvement, service area and payee.

(g) Funds withdrawn from the development impact fee accounts shall be used solely for acquiring, constructing, expanding or equipping those public capital facilities identified in this Article.

(h) If bonds or similar debt instruments have been issued for public capital facilities constructed in anticipation of new development, or are issued for advanced provision of capital facilities identified in this Article, development impact fees may be used to pay debt service on such bonds or similar debt instruments. (Ord. 377 §1, 1999; Ord. 401 §3, 2001)

Sec. 4-6-100. Refund of fees.

(a) The owner of record of property for which a development impact fee has been paid shall be entitled to a refund of that fee and accrued interest, where:

(1) The development impact fee has not been encumbered or legally bound to be spent for the purpose for which it was collected within a period of eight (8) years from the date of the final payment of the fee; or

(2) The Town has failed, within the period of eight (8) years from the date of the final payment of such fees, to appropriate the nondevelopment impact fee share of related capital improvement costs.

(b) The Board of Trustees shall annually provide all owners of record who are due a refund written notice of the amount due, including accrued interest. (Ord. 377 §1, 1999, Ord. 578 §1, 2006)

Sec. 4-6-110. Credits.

(a) Land and/or public capital facility improvements may be offered by the fee payer as total or partial payment of the required development impact fee. The offer must be determined to represent an identifiable dollar value computed in a manner acceptable to the Board of Trustees. If land or improvements are offered as payment, an independent appraisal acceptable to the Board of Trustees shall determine the value of such land or improvements. The Board of Trustees may authorize the fee payer a development impact fee credit in the amount of the value of the contribution.

(b) Any claim for credit must be made no later than the time of application for the building permit.

(c) Credits shall not be transferable from one (1) project of development to another without written approval of the Board of Trustees.

(d) Credits shall not be transferable from one (1) component of the public capital facility's development impact fee to any other component of this fee.

(e) Determinations made by the Board of Trustees pursuant to the credit provisions of this Section are made at its sole discretion. (Ord. 377 §1, 1999)

Sec. 4-6-120. Capital improvements plan.

(a) The Town shall use qualified professionals to prepare the capital improvements plan and to calculate the development impact fees. The capital improvements plan shall follow the infrastructure capital improvement planning guidelines established by the State Department of Finance and Administration and shall address the following:

(1) A description, as needed to reasonably support the proposed development impact fee, which a qualified professional shall prepare, of the existing capital improvements within the service area and the costs to upgrade, update, improve, expand or replace the described capital improvements to adequately meet existing needs and usage and stricter safety, efficiency, environmental or regulatory standards;

(2) An analysis, which shall be prepared by a qualified professional, of the total capacity, the current usage and commitments for usage of capacity of the existing capital improvements;

(3) A description, which a qualified professional shall prepare, of all or the parts of the capital improvements or facility expansions and their costs required by and attributable to new development in the service area, based on the approved land use assumptions;

(4) The projected demand for capital improvements or facility expansions required by new service units accepted over a reasonable period of time, not to exceed ten (10) years; and

(5) Anticipated sources of funding independent of development impact fees.

(b) The analysis required in Subsection (a)(2) may be prepared on a system-wide basis within the service area for each major category of capital improvement or facility expansion for the designated service area.

(c) The Board of Trustees is responsible for supervising the implementation of the capital improvements plan in a timely manner. (Ord. 377 §1, 1999)

Sec. 4-6-130. Additional assessments.

Payment of a development impact fee does not restrict the Town in requiring other payments from the fee payer, including such payments relating to the cost of the extensions of water and sewer mains or the construction of roads or streets or turning lanes to access the site or other infrastructure and facilities specifically benefiting the development as required by the land use review regulations contained in Chapter 16 of this Code. (Ord. 377 §1, 1999)

Sec. 4-6-140. Premature and scattered development.

Nothing in this Article shall be construed to limit the existing authority of the Board of Trustees to provide against development that is scattered or premature, requires an excessive expenditure of public funds or otherwise violates the Town land use regulations. (Ord. 377 §1, 1999)

Sec. 4-6-150. Review.

The Board of Trustees shall review the Development Impact Fee Schedule annually, using the methodology established in the report titled, *Town of Mead, System Development Fee, Task Force Recommendation, September 1999*. Such review may result in recommended amendments in one (1) or more of the fees based on the most recent data as may be available from the Bureau of the Census, local property assessment records, market data reflecting interest and discount rates, current construction cost information for public capital facilities, etc. The Board of Trustees shall approve amendments, following public hearings called for that purpose, no more frequently than annually, based on such data. Any amendment shall be by ordinance, adopted in the same manner as the Development Impact Fee Schedule. (Ord. 377 §1, 1999)

ARTICLE VII

Lodging Occupation Tax

Sec. 4-7-10. Purpose.

The Board of Trustees hereby finds, determines and declares:

(1) For the purposes of this Article, every person who furnishes a lodging room or accommodation for consideration in the Town is exercising a taxable privilege. The purpose of this Article is to impose a tax which will be paid by every vendor providing such lodging room or accommodation in the Town, which tax will provide revenues to the General Fund for expenditures for all lawful purposes.

(2) Pursuant to authority found in the laws of the State, the following lodging occupancy tax is adopted for the purpose of promoting the health, safety, morals and general welfare of the Town.

(3) The provision of lodging rooms and accommodations to the traveling public results in the increased use of Town streets and rights-of-way, increased traffic and increased demands upon municipal services such as police protection, and has substantial effect upon the health, safety and welfare of the citizens of the Town and upon expenditures budgeted by the Town which is a matter of local concern.

(4) The classification of the provision of lodging as separate businesses and occupations is reasonable, proper, uniform, nondiscriminatory and necessary. (Ord. 543 §1, 2005)

Sec. 4-7-20. Definitions.

For purposes of this Article, the following words shall have the following meanings:

Lodging shall mean hotel rooms, motel rooms, lodging rooms, motor hotel rooms, guesthouse rooms or other similar accommodations that are rented to persons for a period of less than one (1) month or thirty (30) consecutive days, but shall not include rentals under a written agreement for occupancy for a period of at least one (1) month or thirty (30) consecutive days.

Person means an individual, partnership, firm, joint enterprise, limited liability company,

corporation, estate or trust, or any group or combination acting as a unit, but shall not include the United States of America, the State and any political subdivision thereof.

Sale means the furnishing for consideration by any person of lodging within the Town.

Tax means the tax payable by the vendor, or the aggregate amount of taxes due from the vendor, during the period for which the vendor is required to pay the occupation tax on the provision of lodging under this Article.

Taxpayer means the vendor obligated to pay the tax under the terms of this Article.

Vendor means a person furnishing lodging for consideration within the Town. (Ord. 543 §1, 2005)

Sec. 4-7-30. Levy of tax.

Effective January 1, 2006, there is hereby levied by the Town an occupation tax on the provision of lodging upon every person or business that furnishes any hotel room, motel room, lodging room, motor hotel room, guesthouse room or other similar accommodation for consideration for less than one (1) month or thirty (30) consecutive days within the Town in the amount of two dollars (\$2.00) per day, per occupied lodging room or accommodation. (Ord. 543 §1, 2005)

Sec. 4-7-40. Exemptions.

The following transactions shall be exempt from the tax imposed by this Article:

(1) Lodging or accommodations provided by the United States, the State, its departments and institutions, and the political subdivisions of the State in their governmental capacities only;

(2) Lodging or accommodations provided by those charitable, religious and eleemosynary organizations that have received from the Internal Revenue Service status under Section 501(c)(3) of the Internal Revenue Code as a tax-exempt organization, while in the conduct of their regular charitable, religious or eleemosynary functions and activities; and

(3) Lodging or accommodations provided to a person who is a permanent resident of a hotel, motel, apartment hotel, lodging house, motor hotel, guesthouse or other similar business pursuant to a written agreement for a period of at least one (1) month or thirty (30) consecutive days. (Ord. 543 §1, 2005)

Sec. 4-7-50. Collection of tax.

(a) Every vendor providing lodging taxable under this Article shall remit such tax on or before the tenth day of each month on account of lodging provided in the preceding month. Said payment shall be accompanied by a return which shall contain such information and be in such form as the Town may prescribe.

(b) The burden of proving that any transaction is exempt from the tax shall be upon the vendor.

(c) If the accounting methods regularly employed by the vendor in the transaction of business, or other conditions, are such that the returns aforesaid made on a calendar month basis will impose unnecessary hardship, the Town may, upon request of the vendor, accept returns at such intervals as will, in the Town's opinion, better suit the convenience of the vendor and will not jeopardize the collection of the tax; provided, however, that the Town may by rule permit a vendor whose monthly tax obligation is less than sixty dollars (\$60.00) to make returns and pay taxes at intervals not greater than three (3) months.

(d) It shall be the duty of every vendor to maintain, keep and preserve suitable records of all sales made by the vendor and such other books or accounts as may be required by the Town in order to determine the amount of the tax for which the vendor is liable under this Article. It shall be the duty of every such vendor to keep and preserve for a period of three (3) years all such books, invoices and other records, and the same shall be open for examination by the Town.

(e) The tax to be paid by a vendor shall not be stated and charged separately from the sales price of lodging on any record thereof at the time when the sale is made or at the time when evidence of the sale is issued, provided that the vendor may indicate that the sales price "includes \$2.00 Town Lodging Occupation Tax." (Ord. 543 §1, 2005)

Sec. 4-7-60. Audit of records.

(a) For the purpose of ascertaining the correct amount of the occupation tax on the provision of lodging due from any person engaged in such business in the Town under this Article, the Town or an authorized agent of the Town may conduct an audit by examining any relevant books, accounts and records of such person.

(b) All books, invoices, accounts and other records shall be made available on the premises of the lodging establishment and be open at any time during regular business hours for examination by the Town or an authorized agent of the Town. If any taxpayer refuses to voluntarily furnish any of the foregoing information when requested, the Town may issue a subpoena to require that the taxpayer or his or her representative attend a hearing or produce any such books, accounts and records for examination.

(c) Any organization claiming exemption under the provisions of this Article is subject to audit in the same manner as any other person engaged in the lodging business in the Town. (Ord. 543 §1, 2005)

Sec. 4-7-70. Tax overpayments and deficiencies.

An application for refund of tax monies paid in error or by mistake shall be made within three (3) years after the date of payment for which the refund is claimed. If the Town determines that, within three (3) years of the due date, a vendor overpaid the occupation tax on the provision of lodging, the Town shall process a refund or allow a credit against a future remittance from the same taxpayer. If at any time the Town determines that the amount paid is less than the amount due under this Article, the difference together with the interest shall be paid by the vendor within ten (10) days after receiving written notice and demand from the Town. The Town may extend that time for good cause. (Ord. 543 §1, 2005)

Sec. 4-7-80. Tax information confidential.

(a) All specific information gained under the provisions of this Article which is used to determine the tax due from a taxpayer, whether furnished by the taxpayer or obtained through audit, shall be treated by the Town and its officers, employees or legal representatives as confidential. Except as directed by judicial order or as provided in this Article, no Town officer, employee or legal representative shall divulge any confidential information. If directed by judicial order, the officials charged with the custody of such information shall be required to provide only such information as is directly involved in the action or proceeding. Any Town officer or employee who shall knowingly divulge any information classified herein as confidential, in any manner, except in accordance with proper judicial order, or as otherwise provided in this Article or by law, shall be guilty of a violation hereof, punishable by a fine but not imprisonment.

(b) The Town may furnish to officials of any other governmental entity who may be owed sales tax any confidential information, provided that such jurisdiction enters into an agreement with the Town to grant reciprocal privileges to the Town.

(c) Nothing contained in this Section shall be construed to prohibit the delivery to the taxpayer, or his or her duly authorized representative, a copy of such confidential information relating to such taxpayer, the publication of statistics so classified as to prevent the identification of particular taxpayers, or the inspection of such confidential information by an officer, employee or legal representative of the Town. (Ord. 543 §1, 2005)

Sec. 4-7-90. Forms and regulations.

The Town Manager or his or her designee is hereby authorized to prescribe forms and promulgate rules and regulations to aid in the making of returns, the ascertainment, assessment and collection of said occupation tax on the provision of lodging and, in particular and without limiting the general language of this Article, to provide for:

- (1) A form of report on the provision of lodging to be supplied to all vendors; and
- (2) The records which vendors providing lodging are to keep concerning the tax imposed by this Article. (Ord. 543 §1, 2005)

Sec. 4-7-100. Enforcement and penalties.

(a) It shall be unlawful for any person to intentionally, knowingly or recklessly fail to pay the tax imposed by this Article or to make any false or fraudulent return or for any person to otherwise violate any provisions of this Article. Any person convicted of a violation of this Article shall be deemed guilty of a municipal criminal offense and shall be punished by a fine of not more than one thousand dollars (\$1,000.00) or by imprisonment for a period of one (1) year, or by both such fine and imprisonment. Each day, or portion thereof, that any violation of this Article continues shall constitute a separate offense.

(b) A penalty in the amount of ten percent (10%) of the tax due or the sum of ten dollars (\$10.00), whichever is greater, shall be imposed upon the vendor and become due in the event the tax is not remitted by the tenth day of the month as required by this Article, or such other date as

prescribed by the Town, and one and one-half percent (1.5%) interest shall accrue each month on the unpaid balance. The Town Manager is hereby authorized to waive, for good cause shown, any penalty assessed.

(c) If any part of a deficiency is due to negligence or intentional disregard of the provisions of this Article or rules and regulations concerning the same, but without intent to defraud, there shall be added ten percent (10%) of the total amount of the deficiency, plus interest, from the vendor required to file a return. If any part of the deficiency is due to fraud with the intent to evade the tax, then there shall be added fifty percent (50%) of the total amount of the deficiency, together with interest and, in such case, the whole amount of the unpaid tax, including the additions, shall become due and payable ten (10) days after written notice and demand by the Town.

(d) If any vendor fails to make a return and pay the tax imposed by this Article, the Town may make an estimate, based upon available information, of the amount of tax due and add the penalty and interest provided above. The Town shall mail notice of such estimate, by certified mail, to the vendor at his or her address as indicated in the Town's records. Such estimate shall thereupon become an assessment, and such assessment shall be final, due and payable from the taxpayer to the Town ten (10) days from the date of service of the notice or the date of mailing by certified mail; provided, however, that, within the ten-day period, such delinquent taxpayer may petition the Town for a revision or modification of such assessment and shall, within such ten-day period, furnish to the Town the documents, facts and figures showing the correct amount of such taxes due and owing.

(e) Such petition shall be in writing, and the facts and figures submitted shall be submitted either in writing or orally and shall be given by the taxpayer under penalty of perjury. Thereupon, the Town may modify such assessment in accordance with the facts submitted in order to effectuate the provisions of this Article. Such assessment shall be considered the final order of the Town and may be reviewed under Rule 106(a)(4) of the Colorado Rules of Civil Procedure, provided that the taxpayer gives written notice to the Town of such intention within ten (10) days after receipt of the final order of assessment. (Ord. 543 §1, 2005)

Sec. 4-7-110. Tax lien.

(a) The tax imposed by this Article, together with the interest and penalties herein provided and the costs of collection which may be incurred, shall be and, until paid, remain a first and prior lien superior to all other liens on all the tangible personal property of a taxpayer within the Town and may be foreclosed by seizing under distraint warrant and selling so much thereof as may be necessary to discharge the lien. Such distraint warrant may be issued by the Town whenever the taxpayer is in default in the payment of the tax, interest, penalty or costs. Such warrant may be served and the goods subject to such lien seized by any Town police officer, the Sheriff's Department or any duly authorized employee of the Town. The property so seized may be sold by the agency seizing the same or by the Town, by public auction after ten (10) days have passed following an advertised notice in a newspaper published in the Town, in the same manner as is prescribed by law in respect to executions against property upon judgment of a court of record, and the remedies of garnishment shall apply.

(b) The tax imposed by this Article shall be and remain a first and prior lien superior to all other liens on the real property and appurtenant premises at which the taxable transactions occurred. (Ord. 543 §1, 2005)

Sec. 4-7-120. Recovery of unpaid tax.

(a) The Town may also treat any such taxes, penalties, costs or interest due and unpaid as a debt due the Town from the taxpayer.

(b) In case of failure to pay the taxes or any portion thereof, or any penalty, costs or interest thereon when due, the Town may recover at law the amount of such taxes, penalties, costs, the reasonable value of any attorney's time or the reasonable attorney's fees charged, plus interest, in any county or district court of the county wherein the taxpayer resides or had a principal place of business (at the time the tax became due) having jurisdiction of the amount sought to be collected.

(c) The return of the taxpayer or the assessment made by the Town shall be prima facie proof of the amount due.

(d) Such actions may be actions in attachment, and writs of attachment may be issued to the Police Department or Sheriff's Department, as the case may be; and, in any such proceeding, no bond shall be required of the Town Manager, nor shall any police officer or sheriff require of the Town Manager an indemnifying bond for executing the writ of attachment or writ of execution upon any judgment entered in such proceedings. The Town Manager may prosecute appeals in such cases without the necessity of providing a bond therefor.

(e) It shall be the duty of the Town Attorney, when requested by the Town, to commence action for the recovery of taxes due under this Article, and this remedy shall be in addition to all other existing remedies or remedies provided in this Article.

(f) The Town may certify the amount of any delinquent tax, plus interest, penalties and the costs of collection, as a charge against the property at which the taxable transaction occurred, to the County Treasurer for collection in the same manner as delinquent ad valorem taxes. (Ord. 543 §1, 2005)

Sec. 4-7-130. Status of unpaid tax in bankruptcy and receivership.

Whenever the business or property of a taxpayer subject to this Article is placed in receivership, bankruptcy or assignment for the benefit of creditors, or seized under distraint for taxes, all taxes, penalties and interest imposed by this Article, and for which the taxpayer is in any way liable under the terms of this Article, shall be a prior and preferred lien against all the property of the taxpayer, except as to other tax liens which have attached prior to the filing of the notice. No sheriff, receiver, assignee or other officer shall sell the property of any person subject to this Article under process or order of any court, without first ascertaining from the Town the amount of any taxes due and payable under this Article and, if there are any such taxes due, owing and unpaid, it shall be the duty of such officer to first pay the amount of the taxes out of the proceeds of such sale before making payment of any monies to any judgment creditor or other claimants of whatsoever kind or nature, except the costs of the proceedings and other preexisting tax liens as above provided. (Ord. 543 §1, 2005)

Sec. 4-7-140. Hearings, subpoenas and witness fees.

(a) Hearings before the Town pursuant to the provisions of this Article shall be held in accordance with this Article and rules and regulations promulgated by the Town. Any subpoena issued pursuant to this Article may be enforced by the Municipal Judge pursuant to Section 13-10-

112(2), C.R.S. The fees of witnesses for attendance at hearings shall be the same as the fees of witnesses before the district court, such fees to be paid when the witness is excused from further attendance. When the witness is subpoenaed at the instance of the Town, such fees shall be paid in the same manner as other expenses under the terms of this Article, and, when a witness is subpoenaed at the instance of any party to any such proceeding, the Town may require that the cost of service of the subpoena and the fee of the witness be borne by the party at whose instance the witness is summoned. In such case, the Town, at its discretion, may require a deposit to cover the cost of such service and witness fees. A subpoena issued as aforesaid shall be served in the same manner as a subpoena issued out of a court of record.

(b) The Municipal Judge, upon the application of the Town, may compel the attendance of witnesses, the production of books, papers, records or memoranda, and the giving of testimony before the Town's duly authorized hearing officers, by an action for contempt, or otherwise, in the same manner as production of evidence may be compelled before the Court. (Ord. 543 §1, 2005)

Sec. 4-7-150. Depositions.

The Town, or any party in an investigation or hearing before the Town, may cause the deposition of witnesses residing within or outside of the State to be taken in the manner prescribed by law for like depositions in civil actions in courts of this State and, to that end, compel the attendance of witnesses and the production of books, papers, records or memoranda. (Ord. 543 §1, 2005)

Sec. 4-7-160. Statute of limitations.

(a) Except as otherwise provided in this Section, the taxes for any period, together with interest thereon and penalties with respect thereto, imposed by this Article shall not be assessed, nor shall notice of lien be filed, distraint warrant be issued, suit for collection be instituted or any other action to collect the same be commenced, more than three (3) years after the date on which the tax was or is payable. Nor shall any lien continue after such period, except for taxes assessed before the expiration of such three-year period, notice of lien with respect to which has been filed prior to the expiration of such period.

(b) In case of a false or fraudulent return with intent to evade taxation, the tax, together with interest and penalties thereon, may be assessed, or proceedings for the collection of such taxes may be commenced, at any time.

(c) Before the expiration of such period of limitation, the taxpayer and the Town may agree in writing to an extension thereof, and the period so agreed on may be extended by subsequent agreements in writing. (Ord. 543 §1, 2005)

Sec. 4-7-170. Disposition of funds.

All of the revenues derived from the lodging occupation tax imposed by this Article shall be placed in the General Fund for expenditures for all lawful purposes. (Ord. 543 §1, 2005)