

CHAPTER 4

Revenue and Finance

Article I Fiscal Year

Sec. 4-1-10 Fiscal year established

Article II Budget

Sec. 4-2-10 Annual budget
Sec. 4-2-20 Rate of tax levy
Sec. 4-2-30 Annual appropriation
Sec. 4-2-40 Publication of financial statements
Sec. 4-2-50 Deposits; investments
Sec. 4-2-60 Annual audits

Article III General and Special Funds

Sec. 4-3-10 Custody and management of funds
Sec. 4-3-20 General fund created
Sec. 4-3-30 Conservation trust fund created
Sec. 4-3-40 Impact funds created
Sec. 4-3-50 Use of impact funds
Sec. 4-3-60 Capital improvements fund created
Sec. 4-3-70 Veterans' Memorial Fund

Article IV Sales and Use Taxes

Division 1 Sales Tax
Sec. 4-4-10 Purpose
Sec. 4-4-20 Definitions
Sec. 4-4-30 Sales tax licenses
Sec. 4-4-40 Imposition and schedule of tax
Sec. 4-4-50 General provisions and exemptions
Sec. 4-4-60 Amendments
Sec. 4-4-70 Penalties
Sec. 4-4-80 Applicability
Sec. 4-4-90 Vendor's fee
Division 2 Use Tax
Sec. 4-4-110 Purpose
Sec. 4-4-120 Definitions
Sec. 4-4-130 Exemptions
Sec. 4-4-140 Use tax on construction and building materials
Sec. 4-4-150 Reserved
Sec. 4-4-160 State methodology adopted
Sec. 4-4-170 Duty to preserve records
Sec. 4-4-180 Proceeds restricted
Sec. 4-4-190 Effective date
Sec. 4-4-200 Amendment

Article V Occupation Taxes

Division 1 Liquor- and Beer-Licensed Businesses
Sec. 4-5-10 Definitions and classifications
Sec. 4-5-20 Levy of tax; amount
Sec. 4-5-30 Payment of tax; due dates
Sec. 4-5-40 Unlawful acts

- Sec. 4-5-50 Enforcement
- Division 2 Refuse Collection*
- Sec. 4-5-100 Definitions
- Sec. 4-5-110 Imposition of tax; amount
- Sec. 4-5-120 Payment
- Sec. 4-5-130 Failure to pay
- Sec. 4-5-140 Penalties
- Sec. 4-5-150 Local purpose
- Division 3 Telephone Utility*
- Sec. 4-5-200 Levy of tax
- Sec. 4-5-210 Effective date
- Sec. 4-5-220 Filing statement and payment of tax
- Sec. 4-5-230 Failure to pay
- Sec. 4-5-240 Penalty clause
- Sec. 4-5-250 Inspection of records
- Sec. 4-5-260 Local purpose

Article VI Emergency Telephone Charge

- Sec. 4-6-10 Imposition of charge
- Sec. 4-6-20 Billing and collection

ARTICLE I

Fiscal Year

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

The fiscal year of the Town shall commence on the first day of January and end on the last day of December of each year. (Prior code 5-1-1)

ARTICLE II

Budget

Sec. 4-2-10. Annual budget.

(a) The Board of Trustees shall cause a proposed budget for the following fiscal year to be prepared in the manner and within the time provided by state law and shall adopt such budget not later than at the first regular meeting of the Board of Trustees in October of each year.

(b) Unless some other person shall be specifically designated by the Board of Trustees to do so for a specific year, the Town Manager shall prepare the budget and submit the same to the Board of Trustees. (Prior code 5-1-2; Ord. 574 §1, 2005)

Sec. 4-2-20. Rate of tax levy.

The Board of Trustees shall by resolution fix the rate of tax to be levied upon all the taxable property within the Town for municipal purposes and, through the Town Clerk, shall officially certify said levy, together with any delinquent charges, assessments or taxes made or levied in accordance with the provisions of this Code, to the Board of County Commissioners on or before the date fixed by state law for the same to be so certified. (Prior code 5-1-3)

Sec. 4-2-30. Annual appropriation.

After adoption of the budget for the following fiscal year and before the end of the current year, the Board of Trustees shall enact an ordinance or resolution making appropriations for the following fiscal year. The amounts appropriated for the several offices, departments, boards, commissions and other spending agencies of the Town shall not exceed the amounts fixed therefor in the budget adopted by the Board of Trustees. The income of the Town, as estimated in the budget and as provided for by the tax levy ordinance or resolution and other revenue and borrowing resolutions or ordinances, shall be allocated in the amounts and according to the funds specified in the budget for the purpose of meeting expenditures authorized by the appropriation ordinance or resolution. (Prior code 5-1-4)

Sec. 4-2-40. Publication of financial statements.

The Board of Trustees shall, within twenty (20) days after the adjournment of each regular or special meeting, publish such of its proceedings as relate to the payment of bills, stating for what the same are allowed, the name of the person to whom the same are allowed and to whom the same are

paid. It shall also publish a statement concerning all contracts awarded and rebates allowed. (Prior code 5-1-5; Ord. 532, 2001)

Sec. 4-2-50. Deposits; investments.

The Finance Director shall deposit all of the funds and moneys which come into his or her possession by virtue of his or her office as Finance Director in one (1) or more eligible public depositories. The Board of Trustees may also authorize the Finance Director, by written resolution, to invest all or any part of such funds in securities which are authorized for such investment by state law. (Prior code 5-1-6; Ord. 532, 2001; Ord. 574 §2, 2005)

Sec. 4-2-60. Annual audits.

The Board of Trustees shall select a qualified person as auditor and cause to be made an annual audit of the financial affairs and transactions of the Town in accordance with the requirements of state law. (Prior code 5-1-7)

ARTICLE III

General and Special Funds

Sec. 4-3-10. Custody and management of funds.

Moneys in the funds created in this Chapter shall be in the custody of and managed by the Finance Director. The Finance Director 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 Finance Director 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 Code or by other ordinances or laws, 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. 532, 2001; Ord. 574 §2, 2005)

Sec. 4-3-20. 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. 532, 2001)

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. 532, 2001)

Sec. 4-3-40. Impact funds created.

There are hereby established and created the following capital funds of the Town: park, storm drainage and transportation improvement. Each impact fee collected pursuant to Section 18-1-20 below shall be paid into the corresponding Fund established pursuant to this Section and held in lawful income-producing deposits or investments. The earnings within each fund shall be credited to each such fund. The Finance Director shall account separately for all receipts and disbursements to and from each such fund and shall not commingle monies in any such fund with monies in any other fund of the Town. Pooled or collective investment of the monies in such funds shall not constitute commingling within the meaning of this Section. Use of the monies in each such funds shall be governed by the provisions of Section 4-3-50 below. (Prior code 5-9-4; Ord. 532, 2001; Ord. 574 §2, 2005)

Sec. 4-3-50. Use of impact funds.

Disbursements from the funds created pursuant to Section 4-3-40 above shall be used exclusively for the purpose of funding the public improvements set forth below for each such fund. The costs of funding public improvements include but are not limited to the costs of planning, design, acquisition, installation and construction, alterations or additions, maintenance, repair, replacement and upgrade of existing public improvements, and general and administrative costs associated therewith. Such costs also include labor and other program costs associated with services coming within the definition of public improvements.

- (1) Park and recreation fee: Parks, trails, bike and pedestrian paths, open space and recreation facilities, services and programs.
- (2) Storm drainage fund: Storm drainage collection and retention pipes, structures, channels, ditches and any other infrastructure used and useful to the Town's surface water drainage system.
- (3) Transportation improvement fund:
 - a. Street and highway improvements.
 - b. Sidewalks, curbs, gutters, street overlay and seal coating (including dust control).
 - c. Drainage improvements associated with streets and highways. (Prior code 5-9-5)

Sec. 4-3-60. Capital improvements fund created.

There is hereby created a Capital Improvements Fund, into which one percent (1%) of the three-percent sales tax shall be deposited and used for capital improvements, per voter approval. Such fund may also contain other monies for such capital improvements, including but not limited to grant monies and donations. (Ord. 642 §4, 2009)

Sec. 4-3-70. Veterans' Memorial Fund.

(a) There is hereby created a Veterans' Memorial Fund which shall be used to design, install and maintain a Veterans' Memorial at the Platteville Mizpah Cemetery.

(b) Further rules for the administration of the fund and memorial are set forth in Chapter 11, Article IV of this Code. (Ord. 671 §2, 2011)

ARTICLE IV

Sales and Use Taxes

Division 1 *Sales Tax*

Sec. 4-4-10. Purpose.

The purpose of this Article is to impose a sales tax on the sale of tangible personal property at retail, or the furnishing of services, upon every retailer in the Town. (Prior code 5-4-1)

Sec. 4-4-20. Definitions.

For the purpose of this Article, the definitions of words herein contained shall be as defined in Section 39-26-102, C.R.S., and said definitions are incorporated herein by this reference. (Prior code 5-4-2)

Sec. 4-4-30. Sales tax licenses.

(a) It is unlawful for any person to engage in the business of selling at retail without first having obtained a sales tax license therefor. Such license shall be granted and issued by the Town Clerk and shall be in force and effect until December 31 of the year in which it is issued, unless sooner revoked.

(b) Such sales tax license shall be granted and renewed only upon application stating the name and address of the person desiring such a license, the name and location of such business, and such other facts as the Town Clerk may require.

(c) It is the duty of each licensee, on or before January 1 of each year during which the provisions of this Article remain in effect, to obtain a renewal of his or her sales tax license if the licensee is to remain in the retail business or is to remain liable to account for the tax herein provided during the coming year; however, nothing herein contained shall be construed to empower the Town Clerk to refuse such renewal except upon revocation for cause of the licensee's prior license.

(d) If business is transacted at one (1) or more separate premises by one (1) person or legal entity, a separate sales tax license for each place of business is required.

(e) Each sales tax license shall be numbered and shall show the name, residence, and place and character of business of the licensee, and it shall be posted in a conspicuous place in the place of business for which it is issued. No license shall be transferable.

(f) No sales tax license shall be required for any person engaged exclusively in the business of selling commodities which are exempt from taxation under this Article.

(g) For each sales tax license issued under this Article, a fee in an amount to be determined from time to time by resolution of the Board of Trustees and set forth in Appendix A to this Code shall be paid, which fee shall be paid for each year or fraction thereof for which said license is renewed; provided that only one-half (½) of said fee shall be charged on licenses issued after July 1 of any year. (Prior code 5-4-3; Ord. 521 §1, 2001; Ord. 522 §1, 2001; Ord. 532, 2001)

Sec. 4-4-40. Imposition and schedule of tax.

(a) The tangible personal property and services taxable pursuant to this Article shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., and the same exemptions as those specified in Section 39-26-114, C.R.S., shall apply under this Article.

(b) There is hereby imposed on all retail sales of tangible personal property and services designated in Subsection (a) above a tax equal to three percent (3%) of the gross receipts. The imposition of the tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue or elsewhere in this Article. If any vendor, during any reporting period, shall collect as tax an amount in excess of three percent (3%) of his or her total taxable sales, he or she shall remit to the Director of Revenue the full amount of the tax imposed herein, together with such excess.

(c) The collection, administration and enforcement of this sales tax shall be performed by the Director of Revenue in the same manner as the collection, administration and enforcement of the state sales tax. The provisions of Article 26, Title 39, C.R.S., and all rules and regulations promulgated by the Director of Revenue shall govern the collection, administration and enforcement of the sales tax imposed by this Article. (Prior code 5-4-4; Ord. 532, 2001; Ord. 642 §1, 2009)

Sec. 4-4-50. General provisions and exemptions.

(a) For the purpose of this Article, all retail sales shall be considered 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, Title 39, C.R.S., regardless of the places to which delivery is made.

(b) 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 the sales tax imposed by this Article shall be determined by the provisions of Article 26, Title 39, C.R.S., and by the rules and regulations promulgated by the Department of Revenue.

(c) The amount subject to tax under this Article shall not include the amount of any sales or use tax imposed by Article 26, Title 39, 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 the Town 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 the Town; and

(2) Such personal property is registered or required to be registered outside the limits of the Town under the laws of the State.

(e) For transactions consummated on or after January 1, 2010, the tax imposed by this Article shall not 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 upon the purchase or use by another statutory or home rule municipality equal to or in excess of three percent (3%). A credit shall be granted against the tax imposed by this Article 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 municipality. The amount of the credit shall not exceed three percent (3%). (Prior code 5-4-5; Ord. 642 §2, 2009)

Sec. 4-4-60. Amendments.

The Board of Trustees may, by a majority vote, amend, alter or change this Article, except as to the three-percent rate of tax herein imposed. Such amendment, alteration or change need not be submitted to the electors of the Town for their approval. (Prior code 5-4-6; Ord. 642 §3, 2009)

Sec. 4-4-70. Penalties.

It is unlawful for any person to violate or to omit or neglect to comply with any provision of this Article; and, in addition to any other remedy provided by law, any person or legal entity convicted of violating any such provision of this Article shall be punished in accordance with the provisions of Section 1-4-20 of this Code. (Prior code 5-4-7; Ord. 532, 2001)

Sec. 4-4-80. Applicability.

The sales tax imposed by this Article shall apply to all retail sales, unless exempt, made on or after July 1, 1976. (Prior code 5-4-8)

Sec. 4-4-90. Vendor's fee.

The vendor (retailer) shall be entitled as collection agent for the Town to withhold a collection fee in an amount to be determined from time to time by resolution of the Board of Trustees and set forth in Appendix A to this Code from the total amount remitted by the vendor to the Department of Revenue for the Town each month. If any vendor is delinquent in remitting said tax, other than in unusual circumstances shown to the satisfaction of the Executive Director, the vendor shall not be allowed to retain any amounts to cover his or her expense in collecting and remitting said tax. (Prior code 5-4-9, Ord. 522 §1, 2001)

*Division 2
Use Tax*

Sec. 4-4-110. Purpose.

The purpose of the use tax provided for in this Division is to provide a complementary tax to the sales tax imposed by Division 1 above and to raise revenue for the purposes set forth in Section 4-4-180 of this Division. Taxes imposed in this Division are a use tax upon the privilege of using or

consuming in the Town any construction and building materials purchased at retail. (Ord. 548 §1, 2003)

Sec. 4-4-120. Definitions.

For the purpose of the tax imposed pursuant to this Division, terms, words and phrases which are defined in Colorado Revised Statutes applicable to sales and use taxes, set forth in Sections 39-26-102 and 39-26-201, C.R.S., as of the date this Division was first adopted, shall have the meanings therein set forth for them. (Ord. 548 §1, 2003)

Sec. 4-4-130. Exemptions.

Notwithstanding any other provisions of this Division, in no event shall any tax imposed pursuant to this Division apply to any of the following:

(1) 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.

(2) 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 a business.

(3) 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 the State by a nonresident to be used in the conduct of a business in the State.

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

(5) 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.

(6) 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 Division. A credit shall be granted against the use tax imposed by this Division 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 of the previous statutory or home rule town, city or city and county on his or her purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this Division.

(7) 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.

(8) The use or consumption of any construction and building materials if a written contract for the purpose thereof was entered into prior to the effective date of this Division.

(9) The 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 this Division. (Ord. 548 §1, 2003)

Sec. 4-4-140. Use tax on construction and building materials.

(a) Subject to the provisions of Section 4-4-130 above, there is hereby levied and imposed upon the privilege of storing, using or consuming any construction and building materials of every kind and form purchased outside the Town for use, storage or consumption within the Town a use tax of two percent (2%) of the retail purchase price of such construction or building materials.

(b) The Town Treasurer shall administer, collect and enforce the use tax imposed by this Section. The Town Treasurer is authorized and directed to promulgate such rules and regulations as may be necessary for the proper administration, collection and enforcement of such tax. No certificate of occupancy for any building or structure in the Town shall issue until all applicable use taxes imposed pursuant to this Section have been paid in full. (Ord. 548 §1, 2003)

Sec. 4-4-150. Reserved.

Sec. 4-4-160. State methodology adopted.

The collection and administration of the use taxes imposed by this Division shall be performed by the Town Treasurer in substantially the same manner as the collection, administration and enforcement of the use tax imposed by the State, as administered by the Colorado Department of Revenue. (Ord. 548 §1, 2003)

Sec. 4-4-170. Duty to preserve records.

It shall be the duty of every person liable for the payment of any tax imposed by this Division to keep and preserve for a period of not less than three (3) years such books, accounts and records as may be necessary to determine the amount of such tax liability. All such books, accounts and records shall be open for inspection at any time by the Town Treasurer or his or her duly authorized agent. If any such person does not regularly keep his or her books, accounts and records within the Town, it shall be sufficient if such person produces within the Town such books, accounts and records or such other information as shall be reasonably required by the Town for examination pursuant to this Section. (Ord. 548 §1, 2003)

Sec. 4-4-180. Proceeds restricted.

Proceeds of the tax imposed pursuant to this Division shall be used exclusively for the purposes listed below, in the amounts and proportions determined from time to time by the Board of Trustees, and for no others:

- (1) Acquisition of water and water rights and construction and development of water infrastructure, subject to applicable enterprise revenue limitations;
- (2) Construction of street and sidewalk improvements, including the paving of existing streets;
- (3) Acquisition and construction of public infrastructure, including, without limitation, open space areas, park and recreation facilities, trails and recreation paths, storm drainage facilities and other capital projects and facilities; and
- (4) Acquisition, construction, operation, maintenance and furnishing of facilities and services for youth and senior citizen programs of the Town. (Ord. 548 §1, 2003)

Sec. 4-4-190. Effective date.

The tax imposed by this Division shall become effective at 12:01 a.m. on January 1, 2004. (Ord. 548 §1, 2003)

Sec. 4-4-200. Amendment.

The Board of Trustees may amend, alter or repeal any provision of this Division without the approval of the electors of the Town to the extent provided by the laws of the State. Notwithstanding the foregoing, however, no amendment to the rate of the tax or to the restriction on the proceeds thereof set forth in Section 4-4-180 above shall be effective without the approval of a majority of the electors of the Town voting at any election at which such amendment is submitted to them. (Ord. 548 §1, 2003)

ARTICLE V

Occupation Taxes

Division 1

Liquor- and Beer-Licensed Businesses

Sec. 4-5-10. Definitions and classifications.

Terms used in this Division which are defined in the Colorado Liquor Code or Colorado Beer Code, or regulations promulgated pursuant thereto, as the same may be amended from time to time, shall, for the purposes of this Division, be considered to have the same meanings as are given to them in such code or regulations. The classification of liquor and beer licenses utilized and contained in this Division shall be the same as the classifications of liquor and beer licenses set forth in the Colorado Liquor Code and Colorado Beer Code, and regulations promulgated pursuant thereto. (Prior code 5-3-1)

Sec. 4-5-20. Levy of tax; amount.

(a) There is hereby levied and assessed an annual occupation tax in the amount determined from time to time by resolution of the Board of Trustees and set forth in Appendix A to this Code.

(b) The amount of the tax due pursuant to this Division from any business or club which acquires a new liquor or beer license shall be prorated to that portion of the year remaining after the issuance of the liquor or beer license by the Town. This provision shall apply only to the calendar year in which the new license is issued.

(c) Every person doing business in more than one (1) location shall pay a separate tax for each location at which a liquor-licensed business or club is conducted, unless such places of business or club activity are contiguous to each other, communicate directly with and open to each other, and are operated as a unit. Any business or club subject to the tax imposed by this Division may be transferred from one (1) location in the Town to another without payment of an additional tax. (Prior code 5-3-2; Ord. 585 §2—5, 2006)

Sec. 4-5-30. Payment of tax; due dates.

(a) Every person engaged in the business or club activity of manufacturing or selling liquor, wine, beer or fermented malt beverage within the Town shall be liable for payment of the tax imposed by this Division.

(b) The tax imposed for calendar year 1983 shall become due and payable to the Finance Director in full on the effective date of the ordinance enacting this Division. Thereafter, such tax shall be due and payable on January 1 of each year. Subject to the provisions of Subsection (c) below, all taxes imposed pursuant to this Division shall become delinquent thirty (30) days after the date on which they are due.

(c) Any person who commences any activity subject to the tax imposed by this Division shall pay the same prior to commencing such activity.

(d) Upon receipt of payment for the tax, the Finance Director shall execute and deliver to the person paying the tax a revenue receipt, showing the name of the person paying the tax, the date of payment, the business or club for which said tax is paid, the period for which said tax is paid, and the street address of the location at which the taxed business or club activity is conducted. (Prior code 5-3-3; Ord. 574 §2, 2005)

Sec. 4-5-40. Unlawful acts.

It is unlawful for any person or his or her agent to engage in or carry on any business or club activity without making timely payment of the tax imposed by this Division and obtaining a revenue receipt, as provided in Section 4-5-30 hereof. For the purposes of this Division, the opening of a place of business or a club, or offering to sell, followed by a single sale or the doing of any act or thing in furtherance of the business or club activity, shall be construed as engaging in and carrying on such business or club activity. (Prior code 5-3-4; Ord. 532, 2001)

Sec. 4-5-50. Enforcement.

The Town shall have the right to recover all sums due pursuant to this Division by judgment and execution thereon in a civil action in any court of competent jurisdiction. Such remedy shall be cumulative with all other remedies provided herein for the enforcement of this Division. (Prior code 5-3-5)

Division 2
Refuse Collection

Sec. 4-5-100. Definitions.

For the purposes of this Division, the term *refuse* shall be defined as set forth in Section 7-1-10 of this Code. The term *occupation of collecting, transporting or removing refuse* shall mean the doing of any such acts for hire or in exchange for any payment or compensation of any kind. It shall also include any instance of scavenging or selectively removing and transporting some or all items from refuse containers or from areas where refuse is deposited, except that this provision shall not apply to nonprofit organizations and their members while participating in any fund-raising activity in the nature of scavenging. (Prior code 5-6-3)

Sec. 4-5-110. Imposition of tax; amount.

(a) In accordance with the provisions of this Division, there is hereby levied and imposed for the period of February 1, 1981, through and including December 31, 1981, and for each full calendar year thereafter, a tax upon the occupation of collecting, transporting or removing refuse within the Town.

(b) The amount of this tax for each full calendar year after said initial period shall be determined from time to time by resolution of the Board of Trustees and set forth in Appendix A to this Code. (Prior code 5-6-1; Ord. 532, 2001)

Sec. 4-5-120. Payment.

(a) Any person intending to engage in the occupation taxed by this Division in any coming taxable period shall, prior to the first day of such taxable period and in any event prior to engaging in said occupation, pay to the Town the amount of the tax established for such taxable period by Section 4-5-110. Upon such payment, the Town shall issue to such taxpayer a receipt therefor.

(b) The amount of tax due under this Division from any person who commences the taxed occupation other than at the beginning of a taxable period shall be prorated to the month in which such person actually commences the taxed occupation within the Town. In all events, the tax required by this Division shall be paid prior to the taxpayer's commencing to engage in the taxed occupation within the Town.

(c) No refund of tax actually paid pursuant to this Division shall be made by reason of the taxpayer discontinuing business prior to the end of any taxable period. (Prior code 5-6-2; Ord. 532, 2001)

Sec. 4-5-130. Failure to pay.

If any person subject to the provisions of this Division shall fail to pay the taxes as herein provided, the full amount thereof shall be due and collected from such person and the same, together with an additional sum of ten percent (10%) of the amount of taxes due, shall be and hereby is declared to be a debt due and owing by such person to the Town. (Prior code 5-6-4; Ord. 532, 2001)

Sec. 4-5-140. Penalties.

It is unlawful for any person to engage in the occupation of collecting, transporting or removing refuse within or from the Town unless and until such person shall have paid the tax provided by this Division. It is further unlawful for any officer, agent or manager of any corporation subject to the provisions of this Division to fail, neglect or refuse to make the payment of tax provided by this Division when due. Any person convicted of violating any of the provisions of this Division shall be punished in accordance with the provisions of Section 1-4-20 of this Code. (Prior code 5-6-5; Ord. 532, 2001)

Sec. 4-5-150. Local purpose.

The tax herein provided is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce. It is expressly intended that none of the terms of this Article be construed to mean that any person subject to the terms hereof is issued a franchise by the Town. (Prior code 5-6-6)

Division 3
Telephone Utility

Sec. 4-5-200. Levy of tax.

There is hereby levied on and against each utility company operating within the Town a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the Town and of supplying local exchange telephone service to the inhabitants of the Town. The amount of the tax levied hereby shall be an amount determined from time to time by resolution of the Board of Trustees and set forth in Appendix A to this Code for each telephone account for which local exchange service is provided within the corporate limits of the Town as now or hereafter established, whether any such telephone is owned by the utility company or by any other party. (Prior code 5-5-1; Ord. 532, 2001)

Sec. 4-5-210. Effective date.

The tax levied by this Division shall commence and become effective on and after August 15, 1976. (Prior code 5-5-2)

Sec. 4-5-220. Filing statement and payment of tax.

(a) Basis for computation of tax. The amount of the tax payable hereunder for each calendar year succeeding the year 1976 shall be based upon the number of telephone accounts for which local exchange service is provided within the corporate limits of the Town as of the first day of each year.

(b) Filing of annual statement. On or before January 31 of each year, each utility company subject to this Division shall file with the Town Clerk, in such form as the Town Clerk may prescribe, a statement showing the total number of telephone accounts for which local exchange service is provided within the corporate limits of the Town as of the first day of the taxable period, and showing thereon the computation of the total tax due hereunder for that period.

(c) Payment of tax. The tax payable for each year shall be made in equal monthly installments which shall be paid on or before the last day of each calendar month. (Prior code 5-5-3; Ord. 532, 2001)

Sec. 4-5-230. Failure to pay.

If any utility company subject to the provisions of this Division shall fail to pay the taxes as herein provided, the full amount thereof shall be due and collected from such company and the same, together with an additional sum of ten percent (10%) of the amount of taxes due, shall be and hereby is declared to be a debt due and owing from such company to the Town. (Prior code 5-5-4)

Sec. 4-5-240. Penalty clause.

If any officer, agent or manager of a utility company which is subject to the provisions of this Division shall fail, neglect or refuse to make any monthly payment or file the annual statement in the manner herein described, said officer, agent, manager or person shall, on conviction thereof, be punished in accordance with the provisions of Section 1-4-20 of this Code. (Prior code 5-5-5; Ord. 532, 2001)

Sec. 4-5-250. Inspection of records.

The Town, its officers, agents or representatives shall have the right at all reasonable hours and times to examine the books and records of the utility companies which are subject to the provisions of this Division and to make copies of the entries or contents thereof. (Prior code 5-5-6; Ord. 532, 2001)

Sec. 4-5-260. Local purpose.

The tax herein provided is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce. It is expressly intended that none of the terms of this Article be construed to mean that any utility company is issued a franchise by the Town. (Prior code 5-5-7)

ARTICLE VI

Emergency Telephone Charge

Sec. 4-6-10. Imposition of charge.

A monthly fee in an amount to be determined from time to time by resolution of the Board of Trustees and set forth in Appendix A to this Code is hereby imposed upon each telephone exchange access facility in the Town for emergency telephone service. (Prior code 5-8-1; Ord. 522 §1, 2001; Ord. 532, 2001)

Sec. 4-6-20. Billing and collection.

Telephone service suppliers providing exchange telephone services in the Town are authorized to bill and collect said charges on behalf of the Weld 911 Emergency Telephone Service Authority Board and to remit such charges to said Authority Board on a quarterly basis. (Prior code 5-8-2)

