

ORDINANCE NO. 3
SERIES 1978

AN ORDINANCE OF THE TOWN OF LAKE CITY, COLORADO CONCERNING BUSINESS AND OCCUPATION TAX ON TELEPHONE COMPANIES OPERATING WITHIN THE TOWN OF LAKE CITY, COLORADO; PROVIDING FOR THE COLLECTION OF SAID TAXES AND FOR PENALTIES WITH RESPECT THERETO.

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF LAKE CITY, COLORADO AS FOLLOWS:

Business and Occupation
Tax on Telephone Companies

Section 1. LEVY OF TAX. There is hereby levied on and against each telephone utility company operating within the Town of Lake City, Colorado, (hereinafter called the "Town") a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the Town of Lake City, Colorado and of supplying local exchange telephone service to the inhabitants of the Town. The amount of tax levied hereby shall be \$250.00 for the period between the effective date of this Ordinance and December 31, 1978 and the amount of tax levied hereby for the calendar year 1979 shall be \$250.00. In the event no amendment is made to either reduce or increase the sum herein stated, the annual amount of tax levied hereby shall be \$250.00 per year for each and every year after 1979 payable as hereinafter provided.

Section 2. PAYMENT. The tax levied by this Ordinance for the year 1978 and each year thereafter shall be due and payable March 30, 1978 and each annual installment thereafter payable on the last day of each and every March thereafter.

Section 3. FAILURE TO PAY. If any telephone utility company subject to the provisions of the Ordinance 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 addition of ten (10) percent 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. The Town Attorney of the Town upon direction of the Board of Trustees shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the said debt in the name of the people of the State of Colorado.

Section 4. PENALTY CLAUSE. If any officer, agent or manager of a telephone utility company which is subject to the provisions of this Ordinance shall fail, neglect or refuse to pay the tax as required by this Ordinance provided in Sections 1 and 2, the said officer, agent, manager or person shall, on conviction thereof, be punished by a fine of not less than ten dollars (\$10.00) nor more than one hundred dollars (\$100.00); provided, that each full calendar month after said tax shall be come delinquent during which the said officer, agent, manager or person shall fail, neglect, or refuse to pay the tax shall be considered a separate and distinct offense.

Section 5. 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 telephone utility company which are subject to the provisions of this Ordinance and to make copies of the entries or contents thereof reasonably necessary to determine the applicability of this tax.

Section 6. 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 understood that none of the terms of this Ordinance be construed to mean that any telephone utility company is issued a franchise by the Town.

Section 7. TAX IN LIEU OF OTHER TAXES, ETC.. The tax herein provided shall be in lieu of all other payments by or fees and taxes on any telephone utility subject to the provisions of this Ordinance other than ad valorem taxes, and in addition shall be in lieu of any free service furnished the Town by any said telephone utility.

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~~Section 8. EMERGENCY CLAUSE. The Board of Trustees finds and determines that this Ordinance is necessary for the immediate preservation of the public peace, health, welfare and safety and that it is enacted for that purpose, and determines that it shall be in full force and effect upon the expiration of five (5) days after its publication.~~

PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE TOWN OF LAKE CITY, COLORADO, AND ORDERED PUBLISHED THIS 3 DAY OF April 1978.

TOWN OF LAKE CITY, COLORADO

BY Walter H. McDonald
MAYOR

ATTEST:

Suzanne Mason
TOWN CLERK