

ORDINANCE NO. 1976-4

AN ORDINANCE CONCERNING REVENUES AND IMPOSING A BUSINESS AND OCCUPATION TAX ON TELEPHONE UTILITY COMPANIES OPERATING WITHIN THE TOWN OF LA JARA, 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 LA JARA, COLORADO, AS FOLLOWS:

Section 1: Levy of Tax. It is hereby levied on and against each telephone utility company operating within the Town of La Jara, (hereinafter called the "Town") a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the Town of La Jara and of supplying local exchange telephone service to the inhabitants of the Town. The annual amount of tax levied hereby shall be equal to THREE DOLLARS AND FIFTY CENTS (\$3.50) per telephone account for which local exchange telephone service is provided within the corporate limits of the Town of La Jara on the effective date as provided in Section 2 and upon each anniversary of the effective date.

Section 2: Effective Date. The tax levied by this Ordinance shall commence on January 1, 1977, and shall be due and payable in twelve (12) equal monthly installments with the first such installment due thirty (30) days after the effective date.

Section 3: Filing Statement. Within thirty (30) days after the effective date as provided in Section 2, each telephone utility company subject to this Ordinance shall file with the Town Clerk, in such form as the Clerk may require, a statement showing the total telephone accounts for which local exchange telephone service was provided within the corporate limits of the Town on the effective date. Such statement shall be filed within thirty (30) days after each anniversary of the effective date showing such accounts on the anniversary date.

Section 4: Failure to Pay. If any telephone utility company subject to the provisions of this 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 per cent (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. 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 5: 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 make or file the annual statement of accounts provided in Section 3, the said officer, agent, manager, or person shall, on conviction thereof, be punished by a fine not less than TWENTY-FIVE DOLLARS (\$25.00) nor more than THREE HUNDRED DOLLARS (\$300.00); provided, that each day after said statement shall become delinquent during the said officer, agent, manager or person shall so fail, neglect, or refuse to make and file such statement shall be considered a separate and distinct offense.

Section 6: 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 companies which are subject to the provisions of this Ordinance and to make copies of the entries or contents thereof.

Section 7: 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 8: 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 advalorem taxes, and in addition, shall be in lieu of any free services furnished the Town by any said telephone utility. A business upon which an occupation tax is imposed by virtue of this Ordinance shall not be required to pay any other occupational tax imposed by any other Ordinance heretofore adopted or which may be hereinafter adopted by the Board of Trustees of the Town of La Jara.

Section 9: Non-Waiver. It is understood that the Town of La Jara does not hereby waive its right to amend this Ordinance.

Section 10: Severability. If any provisions of this Ordinance or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

Section 11: Reasons for Emergency. In order to provide for the collection of revenues, and because the revenue is necessary to provide needed services and improvements in the Town of La Jara, the Board of Trustees finds that an emergency exists.

Section 12: Emergency. Based on the reasons set out in Section No. 11, the Board of Trustees hereby finds, determines and declares that an emergency exists, that this Ordinance is necessary for the immediate preservation of the public health or safety and the same shall be in full force and effect immediately upon adoption and publication as by law provided.

INTRODUCED, READ, ADOPTED AND ORDERED PUBLISHED BY THE GOVERNING BODY THIS 29th DAY OF DECEMBER, A.D., 1976.

TOWN OF LA JARA, COLORADO

By: Fred L. Velasquez  
Fred L. Velasquez, Mayor

(TOWN SEAL)

ATTEST:

Atilano Mondragon  
Atilano Mondragon, Town Clerk