

ORDINANCE 1972-3

AN ORDINANCE CONCERNING REVENUE AND IMPOSING A BUSINESS AND OCCUPATION TAX ON UTILITY COMPANIES OPERATING WITHIN THE TOWN OF LA JARA: 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, Conejos County, Colorado, as follows:

Section 1. LEVY OF TAX

There is hereby levied on and against utility companies operating within the Town of La Jara 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 amount of tax levied hereby shall be equal to Three percent (3%) of the gross revenues received by such utility company arising from the supplying, furnishing, distributing, and selling of local exchange telephone service within the corporate limits of the Town of La Jara as now or hereafter established.

Section 2. Effective Date

The tax levied by this ordinance shall commence on April 1, 1972, and shall be due and payable quarterly to the Town Clerk.

Section 3. FILING STATEMENT AND PAYMENT OF TAX

Within 45 days after the end of each calendar quarter after the effective date of the tax herein levied, each 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 gross receipts as prescribed in Section 1 of this ordinance during the preceding calendar quarter. Such statement shall be accompanied by payment to the Clerk of the tax due for the period covered by the statement.

Section 4. FAILURE TO PAY

If any 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 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 of La Jara. The Town Attorney of the Town of La Jara, upon the 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.

Section 5. PENALTY CLAUSE

If any officer, agent or manager of a utility company which is subject to the provisions of this ordinance shall fail, neglect or refuse to make or file any quarterly statement in the manner herein prescribed, the said officer, agent, manager, or person shall, on conviction thereof, be punished by a fine of not less than Twenty-five Dollars (\$25.00) nor more than Three Hundred Dollars (\$300.00); provided, that each day after said quarterly statement shall become delinquent during which 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 of La Jara, 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 ordinance and to make copies of the entries or contents thereof.

Section 7. EXCLUSIONS

The provisions of this ordinance shall not apply to any utility business or occupation maintaining facilities or carrying on functions and operations within the corporate limits of the Town under a franchise granted by the Town, the terms of which said franchise provide that the franchise fee or tax payable in connection therewith shall be in lieu of all other fees and taxes which may from time to time be imposed by the Town upon the conduct or operation of a business or occupation within the corporate limits of the Town. The provisions of this ordinance shall not apply to any utility owned and operated by the Town of La Jara.

Section 8. NON-WAIVER

This ordinance shall not be construed as granting a franchise or franchise rights to any utility, and it is understood that the Town of La Jara does not hereby waive its right to amend this ordinance or to negotiate with any utility regarding any franchise or franchise payments subject to the Town's authority.

DULY PASSED, APPROVED AND UNANIMOUSLY ADOPTED This 27 day of February, A.D., 1972.

E. Gale Martin  
E. Gale Martin Mayor

ATTEST:

Atilano Mondragon  
Atilano Mondragon  
Town Clerk