

ORDINANCE NO. 1976- 1

AN ORDINANCE CONCERNING REVENUE 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. There is hereby levied on and against each telephone utility company operating within the Town of La Jara, 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 La Jara and of supplying local exchange telephone service to the inhabitants of the town. The annual amount of tax levied hereby shall be the sum of One Thousand Two Hundred Dollars (\$ 1,200.00 ) on the effective date as provided in Section 2.

Section 2: Effective Date. The tax levied by this Ordinance shall commence on November 1, 1976, and shall be due and payable in equal monthly installments with the first such installment due thirty (30) days after the effective date.

Section 3: 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 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. 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: 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 5: Taxes 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.

Section 6: Non-Waiver. It is understood that the town of La Jara does not hereby waive its right to amend this Ordinance.

Section 7: Severability. If any provision 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 8: Repealer. Ordinance No. 1972-3 entitled "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," adopted by the Board of Trustees of the Town of La Jara on the 29th day of February, 1972, and all other ordinances and parts of ordinances in conflict herewith are hereby repealed.

Section 9: 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 10: Emergency. Based on the reasons set out in Section 9, the Town Board 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 12TH DAY OF OCTOBER, A.D., 1976.

TOWN OF LA JARA, COLORADO

BY: Fred L. Velasquez  
Fred L. Velasquez, Mayor

(TOWN SEAL)

ATTEST:

Atilano S. Mondragon  
Atilano S. Mondragon, Town Clerk