

CHAPTER 4

Revenue and Finance

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ARTICLE I

Fiscal Year

Sec. 4-1. Fiscal year established.

The fiscal year of the Town shall be the calendar year. (Ord. 16 §1, 1908; Ord. 435 §1, 1996)

Secs. 4-2—4-10. Reserved.

ARTICLE II

Funds Generally

Sec. 4-11. Custody and management of funds.

Moneys in the funds created in this Chapter shall be in the custody of and managed by the Treasurer. The Treasurer 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 Treasurer 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 Article, by other ordinances or laws or by this Code, 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. 435 §1, 1996)

Secs. 4-12—4-30. Reserved.

ARTICLE III

General and Special Funds

Sec. 4-31. 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. 435 §1, 1996)

Sec. 4-32. Capital Improvement Fund.

(a) Pursuant to Section 29-2-111, C.R.S., there is hereby established a special fund of the Town to be known as the "Town of Nederland Sales Tax Capital Improvement Fund" (the "Capital Improvement Fund"). The pledged revenue, as defined in Section 4-57 of this Chapter, is hereby

pledged to the Capital Improvement Fund, and shall be deposited thereto pursuant to said Section 4-57.

(b) Amounts pledged or deposited to the Capital Improvement Fund shall be used solely to provide capital improvements or to pay debt services on bonds or other obligations issued for the purpose of providing capital improvements, including without limitation, the payment of all costs associated with the construction, installation, acquisition, provision, design, completion, improvement, replacement and financing of capital improvements of every character; provided, however, that such capital improvements shall have a useful life of not less than three (3) years, as determined by the Board of Trustees.

(c) Amounts deposited to the Capital Improvement Fund shall not be available to be pledged or expended for any general municipal purpose. (Ord. 294 §8, 1988)

Sec. 4-33. Conservation Trust Fund.

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. 435 §1, 1996)

Sec. 4-34. Commercial Parking Fund.

(a) There is hereby created a special fund of the Town to be known as the Commercial Parking Fund. All payments made in lieu of providing off-street parking as required by Chapter 16 of this Code shall be paid into the Commercial Parking Fund. The Commercial Parking Fund shall be an interest-bearing account of the Town. The Commercial Parking Fund may be within existing bank accounts of the Town, provided that amounts within the Commercial Parking Fund are accounted for separately and that the aggregate amount of collected Commercial Parking Fund payments is clearly identified. Any interest income earned on Commercial Parking Fund payments shall be credited to the Commercial Parking Fund. The Town Treasurer shall account separately for all receipts and disbursements to and from the Commercial Parking Fund.

(b) Any and all disbursements from the Commercial Parking Fund shall be limited to payment of the following costs, which the Board of Trustees has determined are reasonably necessary to respond to and assist in defraying the costs of parking needs created by new development within the Town: land acquisition; planning and design; street construction; street improvements; ancillary buildings; surveying; site improvements; off-site improvements; grading; installation of curb, gutter and pavement; construction of drainage improvements; installation of lighting, landscaping, trash receptacles, outdoor seating, bike racks and similar facilities; architectural fees and costs; legal fees and costs; and other costs related to the provision of additional on-street and off-street public parking spaces to serve the Town. A portion of the Commercial Parking Fund payment collected may be used to help defray the administrative expenses of the Town reasonably incurred in connection with and equitably apportioned to acquisition and construction of improvements pursuant to this Section and the cost of accounting and management of the Commercial Parking Fund, with such portion of the payment being deposited into the appropriate fund of the Town to help defray such expenses.

(c) If a payment to the Commercial Parking Fund is made pursuant to Section 16-211 of this Code, it shall be due and payable at the time that the building permit is issued or, for a new use for which no building permit is required, at the time the business license is issued. Under no

circumstances shall the Building Official issue a building permit or the Town Clerk issue a business license until and unless the payment to the Commercial Parking Fund, if any, has been paid in full or a written agreement concerning scheduled payments has been approved by the Board of Trustees.

(d) Payments to the Commercial Parking Fund shall be used in the order in which they are collected; payments that are received first will be expended or encumbered first. Any payor into the Commercial Parking Fund shall be entitled to a refund of such payment, without the interest accrued thereon, if the payment has not been expended or encumbered by the end of the calendar quarter immediately following twenty (20) years from the date such payment was made. If scheduled payments have been made pursuant to Subsection (c) above, then the twenty-year time period shall begin to run on the date the Town received the last of the scheduled payments. All requests for refunds shall be made in writing to the Town no later than one hundred eighty (180) days from the date the payor becomes entitled to a refund. If all or a portion of a payor's payment to the Commercial Parking Fund has not been expended or encumbered, the Town shall refund that portion of the payment that was not expended or encumbered. (Ord. 666 §1, 2008)

Secs. 4-35—4-50. Reserved.

ARTICLE IV

Sales Tax

Sec. 4-51. Definitions.

For the purpose of this Article, words not otherwise defined herein shall have the meanings set forth in Section 39-26-102, C.R.S., and said definitions are incorporated herein by this specific reference. (Ord. 218 §2, 1982)

Sec. 4-52. General provisions.

(a) There is hereby imposed on the sale of tangible personal property at retail or the furnishing of services as provided in Section 29-2-105(1)(d), C.R.S., a sales tax equal to three and three-quarter percent (3.75%) of the gross receipts (the "sales tax") beginning January 1, 1998, and such amount being decreased to three and one-third percent (3.33%) on December 31, 2023. The tangible personal property and services taxable under this Article shall be the same as the tangible personal property and services taxable pursuant to Section 39-26-104, C.R.S., and subject to the same exemptions as those specified in Section 39-26-114, C.R.S.; provided that the exemption for sales of food pursuant to Section 39-26-114(1)(a)(XX), C.R.S., the exemption for sales of electricity, coal, wood, gas, fuel oil or coke sold to occupants of residences pursuant to Section 39-26-114(1)(a)(XXI), C.R.S., and the exemption for sales of machinery or machine tools pursuant to Section 39-26-114(11), C.R.S., shall not apply to the sales tax, and the sale of such items is expressly made taxable under this Article. The imposition of the sales tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue. If any vendor, during any reporting period, shall collect as the sales tax an amount in excess of the amount of the sales tax imposed by this Article, he or she shall remit to the Executive Director (hereinafter defined) the full amount of the sales tax herein imposed and also such excess.

(b) For the purpose of the sales tax, 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 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 of Title 39, C.R.S., regardless of the place to which delivery is made. 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 sales tax shall be determined by the provisions of Article 26 of Title 39, C.R.S., and by rules and regulations promulgated by the Department of Revenue.

(c) The sales tax shall not apply to the sale of construction and building materials, as the term is used in Section 29-2-109, C.R.S., if such materials are picked up by the purchaser and if the purchaser of such materials presents to the retailer a building permit or other documentation acceptable to the Town evidencing that a local use tax has been paid or is required to be paid.

(d) The amount subject to the sales tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S.

(e) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the 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 limits of 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.

(f) The sales tax 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 on the purchaser or user by another statutory or home rule city and county, city or town equal to or in excess of the sales tax. A credit shall be granted against the sales tax 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 city and county, city or town. The amount of the credit shall not exceed the amount of the sales tax.

(g) The sales tax shall not apply to the sale of food purchased with food stamps. For the purposes of this Subsection, food shall have the same meaning as provided in 7 U.S.C. § 2012(g), as such section now exists or is hereafter amended.

(h) The sales tax shall not apply to the sale of food purchased with funds provided by the special supplemental food program for women, infants and children authorized by 42 U.S.C. § 1786. For the purposes of this Subsection, food shall have the same meaning as provided in 42 U.S.C. § 1786, as such section now exists or is hereafter amended. (Ord. 218 §4, 1982; Ord. 435 §1, 1996; Ord. 466 §1, 1997; Ord. 703 §3, 2012)

Sec. 4-53. Sales tax collection.

(a) The collection, administration and enforcement of the sales tax shall be performed by the Executive Director of the Department of Revenue of the State (the "Executive Director"), at no charge to the Town, in the same manner as the collection, administration and enforcement of the state sales tax. Unless otherwise provided by Article 2 of Title 29, C.R.S., the provisions of Article 26 of Title 39, C.R.S., shall govern the collection, administration and enforcement of the sales tax.

(b) The Executive Director shall make monthly distributions of sales tax collections to the Town Treasurer or other Town official designated by the Board of Trustees. (Ord. 218 §4, 1982)

Sec. 4-54. Sales tax vendor's fees.

All vendors shall be entitled as collection agent for the Town to withhold an amount equal to zero percent (0%) of the total amount to be remitted by the vendor to the Executive Director each month to cover the vendor's expense in the collection and remittance of the sales tax. (Ord. 435 §1, 1996; Ord. 677 §1, 2009)

Sec. 4-55. Confidentiality of information.

(a) Upon receipt from the Executive Director of the monthly listing of all returns filed by retailers in the Town pursuant to Section 29-2-106(4)(b), C.R.S., the appropriate officers or employees of the Town shall use their best efforts to determine if any retailers in the Town were omitted from the listing and to notify the Executive Director, on behalf of the Board of Trustees, of any such omissions within ninety (90) days of receipt of the monthly listing.

(b) The Mayor is hereby authorized to execute a memorandum of understanding with the Department of Revenue providing for the control of confidential data, so as to enable the Town to receive information concerning the status of each vendor's account and other information the provision of which is permitted by Section 29-2-106(4)(c), C.R.S. Except in accordance with judicial order or as otherwise provided by law, no official or employee of the Town receiving information from the Department of Revenue pursuant to Section 29-2-106(4)(c), C.R.S., shall divulge or make known to any person not an official or employee of the Town any information which identifies or permits the identification of the amount of sales tax collected or paid by any individual vendor. (Ord. 435 §1, 1996)

Sec. 4-56. Deficiency notices and dispute resolution.

(a) Pursuant to the provisions of Section 29-2-106.1, C.R.S., upon the determination by the Town Treasurer that the sales tax is due in an amount greater than the amount paid by a taxpayer, the Town Treasurer is hereby authorized to mail or cause to be mailed a deficiency notice to the taxpayer by certified mail. The deficiency notice shall contain the information required by said Section 29-2-106.1, C.R.S., and may also contain other information deemed relevant by the Town Treasurer.

(b) Resolution of any dispute concerning deficiencies or denials of a taxpayer's claim for refunds shall be in accordance with Section 29-2-106.1, C.R.S.

(c) The Town Treasurer is hereby authorized to prepare and make available to any taxpayer forms for claiming refunds of sales taxes paid. (Ord. 435 §1, 1996)

Sec. 4-57. Use of revenues.

Immediately upon the receipt or collection thereof, the revenues derived from the sales tax (net of the Town's costs of collection and administration) shall be deposited or applied in the following manner:

(1) Until December 31, 2023:

a. Fifty-three percent (53%) of such revenues shall be deposited to the General Fund and used for any municipal purpose;

b. Twenty-seven percent (27%) of such revenues shall be deposited as pledged revenues to the Capital Improvement Fund created pursuant to Section 4-32 of this Chapter. Of such amount, one half (½) shall be used for the purpose of water debt retirement and one half (½) shall be used for sewer debt retirement; and

c. Twenty percent (20%) of such revenues shall be deposited to the General Fund and used exclusively for the acquisition, renovation, repair, operation and maintenance of the building and property located at 750 Highway 72 North, known as the Community Center.

(2) On January 1, 2024, and thereafter:

a. Sixty percent (60%) of such revenues shall be deposited to the General Fund and used for any municipal purpose;

b. Thirty percent (30%) of such revenues shall be deposited as pledged revenues to the Capital Improvement Fund created pursuant to Section 4-32 of this Chapter. Of such amount, one half (½) shall be used for the purpose of water debt retirement and one half (½) shall be used for sewer debt retirement; and

c. Ten percent (10%) of such revenues shall be deposited to the General Fund and used exclusively for the acquisition, renovation, repair, operation and maintenance of the building and property located at 750 Highway 72 North, known as the Community Center. (Ord. 218 §8, 1982; Ord. 466 §2, 1997; Ord. 490 §1, 1998; Ord. 687 §2, 2011; Ord. 703 §§3, 5, 2012; Ord. 710 §1, 2012)

Sec. 4-58. Amendments.

Except as to the sales tax rate provided for in this Article, the items taxed and exempted from the sales tax hereunder, and the use of the sales tax revenues provided for in Sections 4-32 and 4-57 above, the Board of Trustees may amend, alter, delete or change the provisions of this Article by the adoption of an amending ordinance in accordance with law. Such amendment, alteration, deletion or change need not be submitted to the electors of the Town for their approval. (Ord. 218 §6, 1982)

Sec. 4-59. Effective date.

The provisions hereof shall be effective on January 1, 1998. (Ord. 218 §9, 1982; Ord. 435 §1, 1996; Ord. 466 §3, 1997)

Secs. 4-60—4-70. Reserved.

ARTICLE V

Use Tax

Sec. 4-71. Purpose.

The purpose of this Article is to impose a use tax within the Town as authorized by Part 102, Article 2 of Title 29, C.R.S. (Ord. 254 §1, 1984)

Sec. 4-72. Definitions.

For the purpose of this Article, the definitions of the words herein contained shall be defined in Section 39-26-201, C.R.S., and said definitions are incorporated herein by this reference. (Ord. 254 §2, 1984)

Sec. 4-73. Tax levied.

There is hereby levied and there shall be collected and paid a use tax upon the privilege of storing, using or consuming within the Town any construction and building materials and motor or other vehicles on which registration is required purchased at retail, equal to three percent (3%) of retail cost thereof. Such tax shall be collected in accordance with schedules set forth in the rules and regulations promulgated by the State Department of Revenue. (Ord. 254 §3, 1984; Ord. 435 §1, 1996)

Sec. 4-74. Exemptions.

In no event shall the use tax imposed by this Article extend or apply to the following:

- (1) To 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) To the storage, use or consumption of any tangible personal property purchased for resale in the Town, whether in its original form or as an ingredient of a manufactured or compounded product, in the regular course of business;
- (3) To 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) To 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 furnished shipping case thereof;

(5) To the storage, use or consumption of any article of tangible personal property, the sale or use of which has already been subjected to a sales or use tax of another town, city or county equal to or in excess of that imposed by this Article. A credit shall be granted against the use tax imposed by this Article with respect to a person's storage, use or consumption in the Town of tangible personal property purchased by him or her elsewhere. The amount of the credit shall be equal to the tax paid by him or her by reason of the imposition of a sales tax or use tax of another town, city or county on his or her purchase or use of the property. The amount of the credit shall not exceed the tax imposed by this Article.

(6) To the storage, use or consumption of tangible personal property and household effects acquired outside the Town and brought into it by a nonresident acquiring residency;

(7) To the storage or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the Town and he or she purchased the vehicle outside the Town and actually so used it for a substantial and primary purpose for which it was acquired and he or she registered, titled and licensed said motor vehicle outside of the Town;

(8) To the storage, use or consumption of any construction and building materials and motor and other vehicles on which registration is required if a written contract for the purchase thereof was entered into prior to the effective date of this use tax; or

(9) To the storage, 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 use tax. (Ord. 254 §4, 1984)

Sec. 4-75. Collection of construction and building materials use tax.

The collection, administration and enforcement of the construction and building materials use tax shall be performed by the Town Treasurer. The Town is authorized to promulgate such rules and regulations as may be necessary for the proper collection, administration and enforcement of the use tax. No building permit shall be issued until all applicable use taxes on the construction and building materials have been paid. (Ord. 254 §5, 1984)

Sec. 4-76. Motor and other vehicle use tax collection.

(a) The use tax provided for herein shall be applicable to every motor or other vehicle for which registration is required by the laws of the State. No registration shall be made of any motor vehicle or other vehicle for which registration is required, and no certificate of title shall be issued for such vehicle by the State Department of Revenue until any tax due upon the use, storage or consumption thereof pursuant to this Article has been paid.

(b) The use tax imposed by this Article shall be collected by the authorized agent of the State Department of Revenue in the County.

(c) The proceeds of this use tax shall be paid to the Town periodically in accordance with an agreement entered into by and between the Town and the County as agent of the State Department of Revenue.

(d) The Mayor is empowered to enter into and execute on behalf of the Town any agreements necessary for the administration and enforcement of this Article, in accordance with the provisions of Section 29-2-106(3), C.R.S. (Ord. 254 §6, 1984; Ord. 435 §1, 1996)

Sec. 4-77. Amendments.

The Board of Trustees, by a majority vote, may amend, alter or change this Article, except as to the rate of tax herein imposed, and as to the disposition of the revenues derived therefrom, as set forth below. Such amendment, alteration or change need not be submitted to the electors of the Town for their approval. (Ord. 254 §7, 1984; Ord. 435 §1, 1996)

Sec. 4-78. Revenues derived; disposition.

The revenues derived from or received from the three-percent use tax imposed by this Article shall be placed and kept in total in the General Fund of the Town. (Ord. 254 §8, 1984)

Sec. 4-79. Effective date.

The tax imposed by this Article shall become effective on July 1, 1984, and the use tax imposed hereby shall apply to and be collected on transactions subject to such tax made on and after that date. (Ord. 254 §9, 1984; Ord. 435 §1, 1996)

Sec. 4-80. Penalty.

Any person convicted of violating any of the provisions of this Article shall be punished by a fine as set forth in Section 1-72 of this Code. (Ord. 254 §10, 1984; Ord. 435 §1, 1996)

Secs. 4-81—4-100. Reserved.

ARTICLE VI

Occupational Tax

Sec. 4-101. Levy of tax.

There is hereby levied and assessed an annual occupation tax upon the business of selling 3.2% beer, malt, vinous or spirituous liquors, except medicinal liquors in the Town, as said occupation has been herein classified as follows:

(1) For all fermented malt beverage (3.2% beer) licenses:

a. On-premise consumption: fifty dollars (\$50.00).

b. Off-premise consumption: fifty dollars (\$50.00).

c. On- and off-premise consumption: fifty dollars (\$50.00).

(2) For all liquor licenses:

a. Arts: one hundred dollars (\$100.00).

b. Beer and wine: one hundred dollars (\$100.00).

c. Brew-pub: two hundred dollars (\$200.00).

d. Club: two hundred dollars (\$200.00).

e. Hotel-restaurant: two hundred dollars (\$200.00).

f. Liquor licensed drug store: one hundred dollars (\$100.00).

g. Retail liquor store: one hundred dollars (\$100.00).

h. Racetrack: two hundred dollars (\$200.00).

i. Tavern: two hundred dollars (\$200.00). (Ord. 107 §4, 1968; Ord. 138 §1, 1975; Ord. 435 §1, 1996; Ord. 457 §1, 1997)

Sec. 4-102. Payment.

(a) Such tax shall be due and payable to the Town Treasurer on January 1 of each year and shall be delinquent thereafter. Prepayment of said tax may be made in the month of December preceding the due date.

(b) Upon receipt of said tax, the Town Treasurer shall issue a receipt showing the name of the person paying the same, the annual period for which the tax is paid and the location of the place of business for which the same is paid.

(c) The operator shall, at all times during said year, keep the receipt posted in a conspicuous place in his or her place of business.

(d) If any operators begin business subsequent to January 1 of any year, the tax required shall be prorated on a monthly basis for the remaining portion of the year; provided, however, that no refund shall be made to any person who discontinues said business during the year or temporarily closes said business during the year, either voluntarily or involuntarily. All prorated taxes provided for in this paragraph shall be due and payable upon the beginning of business. Interest shall accrue on all delinquent taxes at the rate of one percent (1%) per month. (Ord. 107 §5, 1968; Ord. 435 §1, 1996)

Sec. 4-103. Delinquency.

No delinquency in payment of the tax herein provided for shall be grounds for suspension or revocation of any license granted to any such operator by any licensing authority pursuant to the state statutes and in performance of any duties imposed upon the Board of Trustees, as a licensing authority by such statutes. The Board of Trustees shall exclude from consideration of suspension or

revocation any delinquency in payment of the tax herein provided for. (Ord. 107 §6, 1968; Ord. 435 §1, 1996)

Secs. 4-104—4-120. Reserved.

ARTICLE VII

Telephone Occupation Tax

Sec. 4-121. Levy of tax.

There is hereby levied on and against each telephone utility company operating with 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 nine hundred fifty dollars (\$950.00) annually for each calendar year, payable as provided in Section 4-122 below. (Ord. 170 §1, 1979; Ord. 435 §1, 1996)

Sec. 4-122. Time of payment of tax.

The tax levied by this Article shall be due and payable in four (4) equal quarterly installments, to be paid on the last business days of the months of March, June, September and December. (Ord. 170 §2, 1979; Ord. 435 §1, 1996)

Sec. 4-123. Filing statement.

Within thirty (30) days after the date on which the tax begins to accrue as provided in Section 4-122 above, each telephone utility company subject to this Article shall file with the Town Clerk, in such form as the Town 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 said date. Such statement shall be filed within thirty (30) days after each anniversary of the date on which the tax begins to accrue, showing such accounts on the anniversary date. (Ord. 170 §3, 1979)

Sec. 4-124. Failure to pay.

If any telephone company subject to the provisions of this Article 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, 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 said debt. (Ord. 170 §4, 1979)

Sec. 4-125. Penalty.

If any officer, agent or manager of a telephone utility company which is subject to the provisions of this Article shall fail, neglect or refuse to make or file the annual statement of accounts provided in Section 4-123 above, said officer, agent, manager or person shall, on conviction thereof, be punished by a fine as set forth in Section 1-72 of this Code, provided that each day after said statement shall become delinquent during which 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. (Ord. 170 §5, 1979; Ord. 435 §1, 1996)

Sec. 4-126. 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 Article and to make copies of the entries or contents thereof. (Ord. 170 §6, 1979)

Sec. 4-127. 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 Article be construed to mean that any telephone utility company is issued a franchise by the Town. (Ord. 170 §7, 1979)

Sec. 4-128. Tax in lieu of other taxes.

The tax herein provided shall be in lieu of all other occupation taxes or taxes on the privilege of doing business in the Town on any telephone utility company subject to the provisions of this Article, and in addition shall be in lieu of any free service furnished the Town by any said telephone utility. (Ord. 170 §8, 1979)

Sec. 4-129. Certain offenses and liabilities to continue.

All offenses committed and all liabilities incurred prior to the effective date of the ordinance codified herein shall be treated as though all prior applicable ordinances and amendments thereto were in full force and effect for the purpose of sustaining any proper suit, action or prosecution with respect to such offenses and liabilities. (Ord. 170 §9, 1979)

Secs. 4-130—4-150. Reserved.

ARTICLE VIII

Fees

Sec. 4-151. Fees set by resolution; review.

(a) Except as may be otherwise established by individual ordinance, all fees, rates or charges for permits, licenses or services as established in this Code shall be set from time to time by resolution duly adopted by the Board of Trustees. It is the intent that all municipal fees and charges shall, at a minimum, be reviewed annually and that additions, deletions or adjustments in such fees and charges shall be adopted before December 31 of each year, becoming effective at the beginning of the next fiscal year. Failure to conduct an annual review of any fee, assessment or charge shall not in any way affect the continuing validity thereof, and all fees, assessments and charges shall remain in full force until amended by subsequent resolution adopted by the Board of Trustees. This Section is not intended to apply to fines, nor to any deposit or penalty, whether expressed as an absolute amount or as a percentage, in this Code.

(b) In addition to all fees, assessments and charges established elsewhere in this Code, there shall be included in the fees and charges set annually certain administrative fees, which may include, but shall not be limited to:

(1) Returned check charges;

(2) Research charges; and

(3) Document charges, including photocopying charges. (Ord. 435 §1, 1996; Ord. 447 §1, 1997; Ord. 457 §1, 1997; Ord. 511 §§1, 2, 1999; Ord. 540 §1, 2000; Ord. 552 §1, 2001; Ord. 582 §§1, 2, 2003; Ord. 641 §1, 2007; Ord. 646 §2, 2008; Ord. 648 §7, 2008; Ord. 654 §1, 2008; Ord. 658 §1, 2008; Ord. 660 §1, 2008)

Secs. 4-152—4-170. Reserved.

ARTICLE IX

Purchasing

Sec. 4-171. Purchases under \$1,000.00 by department heads.

(a) Purchases under one thousand dollars (\$1,000.00) by Department Heads. Each department head shall have the power and responsibility to make purchases of all supplies, apparatus, equipment, materials and other tangible property when:

(1) The amount of the expenditure does not exceed the sum of one thousand dollars (\$1,000.00); and

(2) The item to be purchased is included in the budget for the department and the funds have been appropriated.

(b) Purchases under ten thousand dollars (\$10,000.00) by Town Administrator. The Town Administrator shall have the power and responsibility to make purchases of all supplies, apparatus, equipment, materials and other tangible property when:

(1) The amount of the expenditure does not exceed the sum of ten thousand dollars (\$10,000.00); and

(2) The item to be purchased is included in the budget and the funds have been appropriated. (Ord. 499 §1, 1999; Ord. 602 §1, 2005)

Secs. 4-172—4-190. Reserved.