

ORDINANCE NO. 431

AN ORDINANCE CONCERNING REVENUE AND IMPOSING A BUSINESS AND OCCUPATION TAX ON TELEPHONE UTILITY COMPANIES OPERATING WITHIN THE TOWN OF BERTHOUD, 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 BERTHOUD, COLORADO, LARIMER COUNTY, AS FOLLOWS:

Section 1, Levy of Tax.

There is hereby levied on and against each Telephone Utility company operating within the Town of Berthoud, Colorado, a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the Town of Berthoud and supplying local exchange telephone service to the inhabitants of the Town. The annual amount of tax levied hereby shall be the sum of Nine Hundred Dollars (\$900.00) on the effective date as provided in Section 2.

Section 2, Effective Date.

The tax levied by this Ordinance shall commence on November 2, 1976, and shall be due and payable in equal monthly installments with the first such installment for the period November 2, 1976 to March 1, 1977, being due on March 1, 1977.

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, as well as a reasonable amount for collection costs shall be and hereby is declared to be a debt due and owing from such company to the Town of Berthoud. 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 the said debt in the name of the people of the Town of Berthoud.

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 of Berthoud.

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 of Berthoud by any said telephone utility. A business upon which an occupational 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 hereinafter be adopted by the Board of Trustees of the Town of Berthoud.

Section 6, Non-Waiver.

It is understood that the Town of Berthoud does not hereby waive its right to amend this Ordinance.

This Ordinance was introduced, read, passed on first reading and ordered published by the Board of Trustees of the Town of Berthoud at its meeting held this 11th day of January, 1977.

TOWN OF BERTHOUD

Richard A. Strachan

Mayor

ATTEST:

Carol A. Mayo
Town Clerk

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