

## Title 3

### Revenue and Finance

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## Chapter 3.04

### Sales Tax

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#### **3.04.010 Definitions.**

For the purpose of this Chapter, the definition of words herein contained shall be defined in Part 102, Article 26, Title 39, Colorado Revised Statutes, 1973, as amended, and said definitions are incorporated hereby by this reference. (Ord. 351 (part), 1987).

#### **3.04.020 Schedules of Sales Tax.**

A. There is hereby imposed on all sales of tangible personal property at retail and the furnishing of services as provided in Colorado Revised Statutes, 1973, § 39-26-104, as amended, a tax equal to four percent (4%) of the gross receipts of sales and services consummated within the limits of the Town of Hayden.

The tangible personal property and services taxable by this Ordinance shall be the same as the tangible personal property and services taxable pursuant to Colorado Revised Statutes, 1973, § 39-26-104, as amended. The imposition of the tax on individual sales shall be in accordance with schedules set forth in the rules and regulations promulgated by the Department of Revenue and by ordinance of the Town of Hayden.

B. The collection, administration and enforcement of this sales tax shall be performed by the Director of Revenue of the State of Colorado under the same manner as the collection, administration and enforcement of the Colorado State sales tax. The provisions of Article 26, Title 39, Colorado Revised Statutes, 1973, as amended hereafter, and all rules and regulations promulgated by the Director of Revenue shall govern the collection, administration and enforcement of the sales tax imposed by this Chapter.

C. Every retailer or vendor shall, irrespective of the provisions of other sections of this Chapter, be liable and responsible for the payment of an amount equivalent to four percent (4%) of all sales made by him of tangible personal property or services specified in this Chapter and shall remit an amount equivalent to said four percent (4%) to the Director of Revenue of the State of Colorado, as collecting agent for the Town of Hayden.

D. For each license issued under the provisions of this Chapter, a fee of five dollars (\$5.00) shall be paid and shall accompany the application. A further fee of five dollars (\$5.00) shall be paid for each year or fraction thereof for which said license is renewed.

E. No license shall be transferable. (Ord. 351 (part), 1987, Ord. 461, 1997)

### **3.04.030 General Provisions and Exemptions From Taxation.**

A. The tangible personal property and services taxable pursuant to this Chapter shall be the same as the tangible personal property and services taxable pursuant to § 39-26-104, C.R.S., 1973, and subject to the same exemptions as those specified in §39-26-114, C.R.S., 1973, except the exemption allowed by § 39-26-114(11), C.R.S., 1973, for purchases of machinery or machine tools, the exemption of sales and purchases of those items in § 39-26-114(1)(a)(XXI), C.R.S., 1973, and the exemption for sales of food specified in § 39-26-114(1)(a)(XX), C.R.S., 1973.

B. The amount subject to tax under this Chapter shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, Colorado Revised Statutes, 1973.

C. For the purpose of this Chapter, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the Town of Hayden or to a common carrier for delivery to a destination outside the limits of the Town of Hayden.

D. 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., 1973, as amended, regardless of the places to which delivery is made.

E. In the event a retailer has no permanent place of business in the Town of Hayden or has more than one place of business, the place at which the retail sales are consummated for the purposes of a sales tax imposed by this Chapter shall be determined by the provisions of Article 26 of Title 39, C.R.S., 1973, as amended, and by rules and regulations promulgated by the Department of Revenue.

F. Notwithstanding any other provision of Article 2 of Title 29, C.R.S., 1973, as amended, the value of construction and building materials on which a use tax has previously been collected by an incorporated town, city or county, shall be exempt from the sales tax of the Town of Hayden if the materials are delivered by the retailer or his agent to a site within the limits of the Town of Hayden.

G. For purposes of this Chapter, all sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from the sales tax of the Town of Hayden when such sales meet both of the following conditions:

1. The purchaser is a nonresident of or has his principal place of business outside the Town of Hayden; and

2. Such personal property is registered or required to be registered outside the limits of the Town of Hayden under the laws of the State of Colorado. (Ord. 351 (part), 1987).

### **3.04.040 Right of Retailer to Retain Vendor's Fee.**

A. Every retailer shall be entitled to have and to retain a vendor's fee equal to three and one-third percent (3⅓%) of the sales tax herein imposed.

B. If the retailer is delinquent in the payment of sales taxes collected, he shall not be entitled to retain the vendor's fee. (Ord. 351 (part), 1987).

#### **3.04.050 Penalty.**

Any person convicted of violating any of the provisions of this Chapter shall be punished in accordance with the provisions of Article 26 of Title 39, Colorado Revised Statutes, 1973, as amended. (Ord. 351 (part), 1987).

#### **3.04.060 Election and Amendments.**

A. Upon adoption of the Ordinance codified in this Chapter by the Board of Trustees of the Town of Hayden, this Ordinance shall be submitted to an election by the registered electors of the Town of Hayden for their approval or rejection. There being no regular election within ninety (90) days of the adoption of this Ordinance, such election shall be held on the 5th day of January, 1988, and shall be conducted in the manner provided in the "Colorado Municipal Election Code of 1965," Article 10 of Title 31, C.R.S., 1973, as amended.

B. The Board of Trustees may amend, alter or change the Ordinance codified in this Chapter, except as to the four percent (4%) rate of tax herein imposed, subject to adoption by a majority vote of the Board of Trustees. Such amendment, alteration or change need not be submitted to the electors of the Town of Hayden for their approval. (Ord. 351 (part), 1987).

#### **3.04.065 Effective Date of Tax.**

Upon approval of the Ordinance codified in this Chapter by the registered electors as herein provided, the increase in sales tax imposed by this Chapter from three percent (3%) to four percent (4%) shall become effective and enforced on the first day of July, 1988, and shall apply to all transactions subject to such tax made on or after such date. (Ord. 351 (part), 1987).

#### **3.04.070 Repeal.**

On July 1, 1988, and after approval of the tax increase imposed by this Chapter by the registered electors of the Town of Hayden, all parts of Ordinances of the Town of Hayden in conflict herewith shall be deemed repealed. In the event that the tax increase imposed by this Chapter is not approved by the registered voters of the Town of Hayden, or does not become effective on July 1, 1988 for any reason, or is declared invalid by a court, all prior Ordinances shall remain in full force and effect. The repeal, revision or amendment of Ordinances by this Chapter shall not have the effect to release, extinguish, alter, modify or change in whole or in part any penalty, forfeiture or liability, either civil or criminal, which shall have been incurred under such an Ordinance; and such Ordinance or part of an Ordinance or section of an Ordinance so repealed, amended or revised shall be treated and held as still remaining in force for the purpose of sustaining any and all proper actions, suits, proceedings and prosecutions, criminal as well as civil, for the enforcement of such penalty, forfeiture or liability, as well as for the purpose of sustaining any judgment, decree or order which can or may be rendered, entered or made in such actions, suits, proceedings or prosecutions imposing, inflicting or declaring such penalty, forfeiture or liability. (Ord. 351 (part), 1987).

## Chapter 3.06

### Use Tax

- 3.06.010 Purpose – Applicability.**
- 3.06.020 Definitions.**
- 3.06.030 Exceptions.**
- 3.06.040 Construction and Building Materials; Collection, Administration and Enforcement.**
- 3.06.050 Refunds for Overpayment.**
- 3.06.060 Appeal.**
- 3.06.070 Lien on Property.**
- 3.06.080 Funds Deposited.**
- 3.06.090 Amendments.**
- 3.06.100 Violation – Penalty.**

#### **3.06.010 Purpose – Applicability.**

The purpose of this Chapter is to raise revenues and provide a companion tax to the sales tax. The tax imposed herein is a use tax on the use, storage or consumption within the Town of construction and building materials purchased at retail outside the Town by Town residents for use, storage or consumption within the Town. The legal authority for the ordinance codified herein is contained in Title 29, Article 2, C.R.S. (Ord. 587 § 1, 2007)

#### **3.06.020 Definitions.**

For the purpose of this Chapter, the definitions of words herein contained are as defined in Section 39-26-102, C.R.S. (Ord. 587 § 1, 2007)

#### **3.06.030 Exceptions.**

Pursuant to Section 29-2-109, C.R.S., as amended, this tax, known as a use tax, shall not apply:

A. 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;

B. To the storage, use or consumption of any tangible personal property purchased for resale in the Town, either in its original form or as an ingredient of a manufactured or compounded product, in the regular course of business;

C. 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 this State by a nonresident to be used in the conduct of a business in the State;

D. To the storage, use or consumption of tangible personal property by the United States Government, the State of Colorado or its institutions or its political subdivisions, in their governmental capacities only, or by religious or charitable corporations in the conduct of their regular religious or charitable functions;

E. 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;

F. 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 legally imposed sales or use tax of another statutory or home rule town, city or county equal to or in excess of that imposed by this chapter. A credit shall be granted against the use tax imposed by this chapter 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 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 chapter;

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

H. 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 such use tax ordinance; or

I. To any sales which the Town is prohibited from taxing under the Constitution or laws of the United States or the Constitution of the State of Colorado. (Ord. 587 § 1, 2007)

#### **3.06.040 Construction and Building Materials; Collection, Administration and Enforcement.**

A. For construction and building materials, the use tax imposed by this Chapter shall be collected in full prior to issuance of a building permit. The use tax shall be collected by the authorized Building Department. The Board of Trustees is hereby authorized to adopt all rules and regulations that may be necessary or appropriate for the collection, administration and enforcement of the use tax on construction and building materials.

B. For purposes of determining the use tax for construction and building materials, the total valuation, including general contract costs and mechanical, electric and plumbing contract costs, shall be deemed to be the purchase price of such construction and building materials. (Ord. 587 § 1, 2007)

#### **3.06.050 Refund for Overpayment.**

Upon completion of the construction or building project, the taxpayer may apply to the Town Treasurer for a refund for any overpayment of the use tax for construction and building materials, the tax having been computed upon an estimation of value, such application to be supported by a documented itemization of the actual purchases made for construction and building materials actually used or consumed in the project for which the building permit was issued and upon which the tax was paid. (Ord. 587 § 1, 2007)

### **3.06.060 Appeal.**

After exhausting all local remedies, a taxpayer may elect to appeal a use tax assessment or claim for a refund to the Colorado Department of Revenue, pursuant to Section 29-2-106.1(3) of the Colorado Revised Statutes. A notice of this right shall be included in any notice of assessment or denial of refund in clear and conspicuous type. (Ord. 587 § 1, 2007)

### **3.06.070 Lien on Property.**

If any person fails to pay the use tax within ten (10) days after it is due, the Town Treasurer or a designee thereof shall issue a notice setting forth the name of the taxpayer, the amount of the use tax owed, the date of the accrual thereof and that the Town claims a first and prior lien therefor on the real and personal property of the taxpayer, except as to preexisting liens of a bona fide mortgagee, pledgee, judgment creditor or purchaser, which right has attached prior to the filing of the notice as hereinafter provided. The notice shall be on forms prepared by the Town Treasurer or a designee thereof and, when filed in the Office of the Clerk and Recorder of any county in the State in which the taxpayer owns real or personal property, such notice shall create a lien as aforesaid on such property in that county and constitute a notice thereof. (Ord. 587 § 1, 2007)

### **3.06.080 Funds Deposited.**

All funds received pursuant to this Chapter shall be deposited in the Town's General Fund. (Ord. 587 § 1, 2007)

### **3.06.090 Amendments.**

Except as to the use tax rate provided for in this Chapter, and the items taxed and exempted from the use tax hereunder, the Board of Trustees may amend, alter, delete or change the provisions of this chapter 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. 587 § 1, 2007)

### **3.06.100 Violation – Penalty.**

It shall be a violation of this chapter for any person who by this chapter is required to make any return or pay any tax to fail or refuse to make any return or pay any tax required to be made or paid by this chapter; to make any false or fraudulent return or any false statements in any return; to fail or refuse to make payment to the Town Treasurer, Town Clerk or County Clerk of any taxes collected or due the Town; or in any manner to evade the collection of any payment of the tax, or any part thereof, imposed by this chapter; or for any person or purchaser to fail or refuse to pay such tax or evade the payment thereof or to aid or abet another in any attempt to evade the payment of the tax imposed by this chapter. Any corporation or officer thereof making a false return or a return containing a false statement shall be guilty of a violation of this chapter and shall be punished as set forth in Chapter 1.08 of the Municipal Code. (Ord. 587 § 1, 2007)

## Chapter 3.08

### Telephone Utility Tax \*

- 3.08.010 Levy of Tax.**
- 3.08.020 Payment of Tax.**
- 3.08.030 Inspection of Records.**
- 3.08.040 Purpose of Tax Locally.**
- 3.08.050 Failure to Pay Tax.**
- 3.08.060 Certain Offenses and Liabilities to Continue.**
- 3.08.070 Tax in Lieu of Other Occupation Taxes.**

#### **3.08.010 Levy of Tax.**

There is levied against every telephone utility which is engaged in the business of furnishing local exchange of telephone service within the Town a tax privilege of engaging in such business. The amount of such tax shall be twelve hundred dollars annually for each year subsequent to 1976. (Ord. 220 § 1, 1976).

#### **3.08.020 Payment of Tax.**

The tax levied by this chapter shall be due on the first day of January of each year. The tax shall be payable for years subsequent to 1976 in twelve equal monthly installments, each installment to be paid on the last business day of each calendar month. (Ord. 220 § 2, 1976).

#### **3.08.030 Inspection of Records.**

The Town, and its officers, agents or representatives, shall have the right, at any reasonable time, to examine the books and records of any telephone utility which is subject to the tax imposed by this chapter, and to make copies of the entries or contents thereof. (Ord. 220 § 3, 1976).

#### **3.08.040 Purpose of Tax Locally.**

The tax provided in this chapter is upon the affected occupations and business in their performance of local functions and is not a tax upon those functions relating to interstate commerce. (Ord. 220 § 4, 1976).

#### **3.08.050 Failure to Pay Tax.**

If any telephone utility subject to this chapter fails to pay the taxes as provided herein, the full amount thereof shall be due and collected from such company, and the same, together with an addition of ten percent of the amount of taxes due, shall be a debt due and owing from such utility to the Town. (Ord. 220 § 5, 1976).

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\* For statutory provisions on the power of municipalities to license, regulate and tax any lawful occupation, see CRS 1973 §31-15-501(c) (1975 Supp.).

**3.08.060 Certain Offenses and Liabilities to Continue.**

All offenses committed and all liabilities incurred prior to the effective date of the ordinance codified in this chapter 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. All taxes, the liability for which has been accrued under the terms and provisions of Ordinance No. 174 on or before the effective date of the ordinance codified in this chapter, shall be and remain unconditionally due and payable, and shall constitute a debt to the Town payable in conformity with the terms and provisions of Ordinance No. 174 prior to the adoption of the ordinance codified in this chapter; and all of the terms and provisions of Ordinance No. 174 shall be and remain in full force and effect for the purpose of the collection and payment of any and all such taxes due and payable thereunder, notwithstanding the provisions of this chapter. (Ord. 220 § 6, 1976).

**3.08.070 Tax in Lieu of Other Occupation Taxes.**

The tax provided in this chapter shall be in lieu of all other occupation taxes, or taxes on the privilege of doing business within the Town, on any telephone utility subject to the provisions of this chapter. (Ord. 220 § 7, 1976).

**Chapter 3.10**

**Emergency Telephone Charge**

**3.10.010 Authority.**

**3.10.020 Intergovernmental Agreement.**

**3.10.030 Levy of Fee.**

**3.10.040 Collection of Fees.**

**3.10.010 Authority.**

Authority is granted by the Board of Trustees of the Town for the County to collect such emergency telephone service charge imposed by this Chapter on behalf of the Town, and to expend such funds pursuant to CRS §§ 29-11-100.5 through 105 and the 2000 ComBoard IGA for the purpose of administration of emergency telephone services within the Town. (Ord. 495 § 1 (part), 2000)

**3.10.020 Intergovernmental Agreement.**

The Intergovernmental Agreement (2000 ComBoard IGA) authorizes the Board of County Commissioners to be responsible for administering emergency telephone services throughout the County, subject to recommendation of the ComBoard and ComBoard Subcommittee. (Ord. 495 § 1 (part), 2000)

**3.10.030 Levy of Fee.**

The Board imposes an emergency telephone service charge in the amount of seventy cents per month "exchange access facility," as defined in CRS § 29-11-101(3), and per "wireless

communications access," as defined in CRS § 29-11-101(13), within the corporate limits of the Town. The monthly charge authorized and established herein shall not be construed to permit any duplication or multiple imposition of the monthly charge upon any exchange access facility or wireless communications access situated concurrently within the incorporated portion of the Town and the jurisdiction of any special district party to the 2000 ComBoard IGA. (Ord. 495 § 1 (part), 2000)

### **3.10.040 Collection of Fees.**

Such emergency telephone service charge shall be collected and expended on behalf of the Town by the County pursuant to the provisions of CRS §§ 29-11-100.5 through 105 and the provisions of the 2000 ComBoard IGA, and under the direction of the ComBoard Subcommittee serving in its capacity as E-911 Authority under the terms of the 2000 ComBoard IGA. The imposition and collection of the emergency telephone charge for wireless communications accesses within the Town shall commence immediately upon the effective date of the ordinance codified in this Chapter, and, as necessary, the execution of any contracts or arrangements between the County, upon recommendation of the ComBoard Subcommittee, and any basic emergency service providers, service suppliers, and equipment suppliers. (Ord. 495 § 1 (part), 2000)

## **Chapter 3.12**

### **Accommodations Tax**

- 3.12.010 Title and Intent.**
- 3.12.020 Definitions.**
- 3.12.030 Tax Levied.**
- 3.12.040 Liability for Collecting the Tax.**
- 3.12.050 Exemptions.**
- 3.12.060 Sales Tax License Required.**
- 3.12.070 Collection and Reporting.**
- 3.12.080 Duty of Vendors to Keep Records.**
- 3.12.090 Failure to Pay or Make Return; Remedial Action by Town.**
- 3.12.100 Administration.**
- 3.12.110 Use of Revenues.**
- 3.12.120 Right to Amend Chapter.**

### **3.12.010 Title and Intent.**

This Chapter shall be known as and referred to as the Town of Hayden Accommodations Tax. The legislative intent of the Town Council is to allow the Town to assist in the funding of services and facilities enjoyed by the visitors to the Town who reside in any lodging accommodations located in the Town or which are managed, contracted or leased by persons located within the Town, by imposing a tax to be collected by vendors furnishing lodging. (Ord. 622 § 1, 2009)

### **3.12.020 Definitions.**

The following words, terms and phrases, when used in this Chapter, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning.

A. "Engaged in lodging business within the Town" means performing or providing from a location within the Town the management, contracting or leasing of lodging, regardless of where the lodging accommodations are located. "A location within the Town" includes, but is not limited to, a building, office, home office, place of work, telephone, call center, computer reservation center or other place of business within the Town, whether employed, contracted, owned or leased, directly or indirectly by a vendor.

B. "Accommodations tax" means the tax on lodging authorized by this Chapter.

C. "Lodging" means the transaction of furnishing rooms or other accommodations by a vendor to a purchaser who, for consideration, uses, possesses or has the right to use or possess any room or other units of accommodation in or at a lodging accommodation. The term "lodging" and the tax authorized by this Chapter shall not be imposed upon food, service, beverage, telephone, laundry or like services incidental to the furnishing of lodging and for which a separate charge is customarily made, or for furnishing rooms for meetings or exhibitions.

D. "Lodging accommodation" means a hotel, motel, motor hotel, lodge, townhome, condominium building, time-share building, guest house, bed and breakfast, guest ranch, mobile home, auto camp, trailer court, trailer park or campground.

E. "Person" means a corporation, firm, other body corporate, partnership, association or individual, including an agent, subsidiary corporation, executor, administrator, trustee or receiver or other representative acting in a representative capacity.

F. "Purchase price" means the total amount of rent or compensation paid for lodging.

G. "Purchaser" means a person to whom lodging is furnished.

H. "Vendor" means a person furnishing lodging. (Ord. 622 § 1, 2009)

### **3.12.030 Tax Levied.**

On or after January 1, 2010, the Town hereby levies an accommodations tax of three and one-half percent (3½%) of the purchase price for lodging:

A. Within the Town; or

B. That is managed, contracted or leased by a person engaged in lodging business within the Town. (Ord. 622 § 1, 2009)

### **3.12.040 Liability for Collecting the Tax.**

A. It shall be a violation for any purchaser to fail to pay the accommodations tax or for any vendor to fail to collect the accommodations tax.

B. It shall be the responsibility of a vendor claiming that a lodging purchase is not subject to the accommodations tax to prove that the transaction is exempt or otherwise not taxable. (Ord. 622 § 1, 2009)

### **3.12.050 Exemptions.**

The tax imposed in this Article shall not apply to the following individuals or entities and under the following specific circumstances:

A. If a purchaser is a resident of the lodging accommodations for a period of at least thirty (30) consecutive days; or

B. If the purchaser enters into or has entered into a written agreement for lodging at the lodging accommodation for a period of at least thirty (30) consecutive days; or

C. If the purchaser is an agency, subdivision or department of the federal government or the government of the State or one (1) of its political subdivisions and is purchasing lodging in a governmental capacity or in direct pursuit of its governmental functions and activities; or

D. If the purchaser is a religious, charitable or quasi-governmental organization, but only in the conduct of its regular religious, charitable and quasi-governmental capacities and only if such organization has obtained an exempt organization license and furnishes the exempt tax license to the person who sells lodging to the organization. (Ord. 622 § 1, 2009)

### **3.12.060 Sales Tax License Required.**

No vendor located within or providing lodging within the Town shall engage in such business beginning January 1, 2010, without first obtaining a Town sales tax license. (Ord. 622 § 1, 2009)

### **3.12.070 Collection and Reporting.**

Every vendor providing lodging subject to the accommodations tax shall collect the tax on behalf of the Town and shall act as a trustee therefor. The tax shall be collected from purchasers and remitted to the Finance Director on or before the twentieth day of the month succeeding the month in which the tax has been paid and collected. Every vendor shall make a monthly report which shall be submitted at the same time the collected tax is remitted. Such reports shall be upon such forms as may be provided by the Finance Director. (Ord. 622 § 1, 2009)

### **3.12.080 Duty of Vendors to Keep Records.**

Vendors shall maintain adequate records at the vendor's place of business within the Town, and such records shall be open to inspection by the Finance Director during reasonable business hours. All such records shall be maintained by vendors for a period of not less than three (3) years. (Ord. 622 § 1, 2009)

### **3.12.090 Failure to Pay or Make Return; Remedial Action by Town.**

A. If any vendor makes a return as required by this Chapter without paying the accommodations tax due, or neglects or refuses to make a return and pay the accommodations tax, such vendor shall be liable to the Town for the tax and a penalty in addition to such tax in the amount of ten percent (10%) of the tax due. The penalty imposed in this Section shall become immediately due and payable, and the Town shall give the delinquent vendor written notice of the estimated tax and penalty, which

notice shall be served personally upon the vendor or mailed to the vendor by certified mail at the address reflected on the vendor's sales tax license application.

B. If any vendor fails to produce records suitable in the reasonable judgment of the Finance Director to determine the amount of accommodations tax due, the Finance Director shall make an estimate of the amount of the accommodations tax due, based upon an examination of the vendor's books and records, or upon any other information within the possession of the Finance Director. Promptly thereafter, the Finance Director shall furnish the delinquent vendor with written notice of such estimated tax and penalty, which notice shall be served personally upon the vendor or mailed to the vendor by certified mail at the address of the taxable premises as reflected on the sales tax license application for such premises.

C. If payments are not made by the vendor within fifteen (15) days after the furnishing of written notice, the Finance Director shall cause action to be taken for collection of all taxes due, including, without limitation, any and all penalties assessed thereon, interest on the unpaid taxes at a rate of five percent (5%) per month, the cost of collection and reasonable attorneys' fees incurred in connection therewith. The vendor's sales tax license may also be revoked. (Ord. 622 § 1, 2009)

### **3.12.100 Administration.**

Administrative duties under this Chapter shall be the responsibility of the Finance Director. (Ord. 622 § 1, 2009)

### **3.12.110 Use of Revenues.**

A. All revenues derived from the accommodations tax, less costs of collection and administration, shall be accounted for separately from other Town revenues.

B. Accommodations tax revenues may be appropriated and expended upon authorization by the Town Council for:

1. Tourism and tourism-related marketing and capital improvements;
2. Special events sponsored, funded or assisted by the Town; and
3. Such other uses determined reasonable and necessary by the Town Council. (Ord. 622 § 1, 2009)

### **3.12.120 Right to Amend Chapter.**

The Town Council shall have the right to amend or repeal the provisions of this Chapter, including all provisions regarding collection, administration, use and enforcement of the accommodations tax, except that the amount of the tax and events subject to the tax as approved by the voters on November 3, 2009, shall not be increased, expanded or broadened without additional voter approval. (Ord. 622 § 1, 2009)

## Chapter 3.14

### Vehicle Rental Tax

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#### **3.14.010 Title and Intent.**

This Chapter shall be known as and referred to as "the Town of Hayden Vehicle Rental Tax." The legislative intent of the Town Council is to allow the Town to assist in the funding of services and facilities enjoyed by the visitors to the Town who use vehicle rentals in the Town by imposing a tax to be collected by vendors renting vehicles. (Ord. 623 § 1, 2009)

#### **3.14.020 Definitions.**

The following words, terms and phrases, when used in this Article, shall have the meanings ascribed to them in this Section, except where the context clearly indicates a different meaning.

A. "Vehicle rental tax" means the tax on vehicles rented as authorized by this Chapter.

B. "Vehicle" means any vehicle or device in, upon or by which any person or property is or may be transported or drawn upon a public highway, or any device used or designed for aviation or flight in the air. "Vehicle" includes, but is not limited to, motor vehicles, trailers, semitrailers, mobile homes and aircraft. "Vehicle" shall not include devices moved by human power or used exclusively upon stationary rails or tracks.

C. "Person" means a corporation, firm, other body corporate, partnership, association or individual, including an agent, subsidiary corporation, executor, administrator, trustee or receiver or other representative acting in a representative capacity.

D. "Purchase price" means the total amount of rent or compensation paid for rental.

E. "Purchaser" means a person to whom the vehicle is furnished.

F. "Vendor" means a person furnishing vehicle. (Ord. 623 § 1, 2009)

**3.14.030 Tax Levied.**

On or after January 1, 2010, the Town hereby levies a vehicle rental tax of three and one-half percent (3½%) of the purchase price for rental of vehicles in addition to the sales tax already collected:

A. Within the Town; or

B. That is managed, contracted or leased by a person engaged in the vehicle rental business within the Town. (Ord. 623 § 1, 2009)

**3.14.040 Liability for Collecting Tax.**

A. It shall be a violation for any purchaser to fail to pay the vehicle rental tax or for any vendor to fail to collect the vehicle rental tax.

B. It shall be the responsibility of a vendor claiming that a vehicle rental purchase is not subject to the vehicle rental tax to prove that the transaction is exempt or otherwise not taxable. (Ord. 623 § 1, 2009)

**3.14.050 Exemptions.**

The tax imposed in this Article shall not apply to the following individuals or entities and under the following specific circumstances:

A. Vehicles commonly used in the construction, maintenance and repair of roadways, buildings or homes; or

B. Any rental of a vehicle to a person who enters into a written agreement for a period of at least thirty (30) consecutive days; or

C. If the purchaser is an agency, subdivision or department of the federal government or the government of the State or one (1) of its political subdivisions and is renting a vehicle in a governmental capacity or in direct pursuit of its governmental functions and activities; or

D. If the purchaser is a religious, charitable or quasi-governmental organization, but only in the conduct of its regular religious, charitable and quasi-governmental capacities and only if such organization has obtained an exempt organization license and furnishes the exempt tax license to the person who rents vehicles to the organization. (Ord. 623 § 1, 2009)

**3.14.060 Sales Tax License Required.**

No vendor located within or providing vehicle rentals within the Town shall engage in such business beginning January 1, 2010, without first obtaining a Town sales tax license. (Ord. 623 § 1, 2009)

### **3.14.070 Collection and Reporting.**

Every vendor providing rentals subject to the vehicle rental tax shall collect the tax on behalf of the Town and shall act as a trustee therefor. The tax shall be collected from purchasers and remitted to the Finance Director on or before the twentieth day of the month succeeding the month in which the tax has been paid and collected. Every vendor shall make a monthly report which shall be submitted at the same time the collected tax is remitted. Such reports shall be upon such forms as may be provided by the Finance Director. (Ord. 623 § 1, 2009)

### **3.14.080 Duty of Vendors to Keep Records.**

Vendors shall maintain adequate records at the vendor's place of business within the Town, and such records shall be open to inspection by the Finance Director during reasonable business hours. All such records shall be maintained by vendors for a period of not less than three (3) years. (Ord. 623 § 1, 2009)

### **3.14.090 Failure to Pay or Make Return; Remedial Action by Town.**

A. If any vendor makes a return as required by this Chapter without paying the vehicle rental tax due, or neglects or refuses to make a return and pay the vehicle rental tax, such vendor shall be liable to the Town for the tax and a penalty in addition to such tax in the amount of ten percent (10%) of the tax due. The penalty imposed in this Section shall become immediately due and payable, and the Town shall give the delinquent vendor written notice of the estimated tax and penalty, which notice shall be served personally upon the vendor or mailed to the vendor by certified mail at the address reflected on the vendor's sales tax license application.

B. If any vendor fails to produce records suitable in the reasonable judgment of the Finance Director to determine the amount of vehicle rental tax due, the Finance Director shall make an estimate of the amount of the vehicle rental tax due, based upon an examination of the vendor's books and records, or upon any other information within the possession of the Finance Director. Promptly thereafter, the Finance Director shall furnish the delinquent vendor with written notice of such estimated tax and penalty, which notice shall be served personally upon the vendor or mailed to the vendor by certified mail at the address of the taxable premises as reflected on the sales tax license application for such premises.

C. If payments are not made by the vendor within fifteen (15) days after the furnishing of written notice, the Finance Director shall cause action to be taken for collection of all taxes due, including, without limitation, any and all penalties assessed thereon, interest on the unpaid taxes at a rate of five percent (5%) per month, the cost of collection and reasonable attorneys' fees incurred in connection therewith. The vendor's sales tax license may also be revoked. (Ord. 623 § 1, 2009)

### **3.14.100 Administration.**

Administrative duties under this Chapter shall be the responsibility of the Finance Director. (Ord. 623 § 1, 2009)

**3.14.110 Use of Revenues.**

All revenues derived from the vehicle rental tax, less costs of collection and administration, shall be accounted for separately from other Town revenues. Vehicle rental tax revenues may be appropriated and expended upon authorization by the Town Council for uses determined reasonable and necessary by the Town Council. (Ord. 623 § 1, 2009)

**3.14.120 Right to Amend Chapter.**

The Town Council shall have the right to amend or repeal the provisions of this Chapter, including all provisions regarding collection, administration, use and enforcement of the vehicle rental tax, except that the amount of the tax and events subject to the tax as approved by the voters on November 3, 2009, shall not be increased, expanded or broadened without additional voter approval. (Ord. 623 § 1, 2009)

**Chapter 3.20**

**Disposition of Unclaimed Property**

**3.20.010 Purpose.**

**3.20.020 Definitions.**

**3.20.030 Procedure for Disposition of Property.**

**3.20.040 Disposal of Unclaimed Property.**

**3.20.050 Disposition of Funds From Sale of Abandoned Property.**

**3.20.010 Purpose.**

The purpose of the Ordinance codified in this Chapter is to provide for the administration and disposition of unclaimed intangible property which is in the possession of or under the control of the Town. (Ord. 387 (part), 1992)

**3.20.020 Definitions.**

Unless otherwise required by context or use, words and terms shall be defined as follows:

A. "Unclaimed Property" means any intangible property as defined by C.R.S. § 38-13-102, including any income or increment derived therefrom, less any lawful charges, that is held by or under the control of the municipality and which has not been claimed by its owner for a period of more than one (1) year after it became payable or distributable.

B. "Municipality" means the Town of Hayden, Colorado.

C. "Owner" means a person or entity, including a corporation, partnership, association, governmental entity other than the Town of Hayden or a duly authorized legal representative or successor in interest of same, which owns unclaimed property held by the Town.

D. "Director" shall mean the Town Clerk or designee thereof. (Ord. 387 (part), 1992)

### **3.20.030 Procedure for Disposition of Property.**

A. Prior to disposition of any unclaimed property having an estimated value of fifty dollars (\$50.00) or more, the Director shall send a written notice by certified mail, return receipt requested, to the last known address, if any, of any owner of unclaimed property. The last known address of the owner shall be the last address of the owner as shown by the records of the municipal department or agency holding the property. The notice shall include a description of the property, the amount or estimated value of the property, and, when available, the purpose for which the property was deposited or otherwise held. The notice shall state where the owner may make inquiry of or claim the property. The notice shall also state that if the owner fails to provide the Director with a written claim for the return of the property within sixty (60) days of the date of the notice, the property shall become the sole property of the Town of Hayden and any claim of the owner to such property shall be deemed forfeited.

B. Prior to disposition of any unclaimed property having an estimated value of less than fifty dollars (\$50.00) or having no last known address of the owner, the Director shall cause a notice to be published once a week for two (2) consecutive weeks in a newspaper of general circulation in the municipality. The notice shall include a description of the property, the owner of the property, the amount or estimated value of the property, and when available, the purpose for which the property was deposited or otherwise held. The notice shall state where the owner may make inquiry of or claim the property. The notice shall also state that if the owner fails to provide the Director with a written claim for the return of the property within sixty (60) days of the date of the publication of the notice, the property shall become the sole property of the municipality and any claim of the owner to such property shall be deemed forfeited.

C. If the Director receives no written claim within the above sixty-day claim period, the property shall become the sole property of the Town of Hayden and any claim of the owner to such property shall be deemed forfeited.

D. If the Director receives a written claim within the sixty-day claim period, the Director shall evaluate the claim and give written notice to the claimant within ninety (90) days thereof that the claim has been accepted or denied in whole or in part. The Director may investigate the validity of a claim and may request further supporting documentation from the claimant prior to disbursing or refusing to disburse the property.

E. In the event that there is more than one (1) claimant for the same property, the Director may, in the Director's sole discretion, resolve said claims, or may resolve such claims by depositing the disputed property with the registry of the District Court in an interpleader action.

F. In the event that all claims filed are denied, the property shall become the sole property of the Town of Hayden and any claim of the owner of such property shall be deemed forfeited.

G. Any legal action filed challenging a decision of the Director shall be filed pursuant to Rule 106 of the Colorado Rules of Civil Procedure within thirty (30) days of such decision or shall be forever barred. If any legal action is timely filed, the property shall be disbursed by the Director pursuant to the order of the Court having jurisdiction over such claim.

H. The Director is authorized to establish and administer procedures for the administration and disposition of unclaimed property consistent with this Chapter, including compliance requirements for other municipal officers and employees in the identification and disposition of such property. (Ord. 387 (part), 1992)

**3.20.040 Disposal of Unclaimed Property.**

A. The Director, within two (2) years after the receipt of unclaimed property, shall sell it to the highest bidder at public sale in the Town of Hayden. Such sale must be preceded by a single publication of notice, at least three (3) weeks in advance of the sale, in a newspaper of general circulation in the Town. If, in the judgment of the Director, the probable cost of sale exceeds the value of the property it need not be offered for sale.

B. Any unclaimed property not sold at a public sale shall then be offered to a non-profit organization operating within Routt County.

C. The purchaser of property at any sale conducted by the Director pursuant to this Chapter takes the property free of all claims of the owner or previous holder then of record and of all persons claiming through or under them. (Ord. 387 (part), 1992)

**3.20.050 Disposition of Funds From Sale of Abandoned Property.**

All monies collected under this Chapter shall be credited to such fund of the Town as the Board of Trustees of the Town of Hayden may, in its sole discretion, decide. (Ord. 387 (part), 1992)