

TITLE 3

Revenue and Finance

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CHAPTER 3.04

Telephone Utility Tax

3.04.010 Levy of tax.

There is levied on and against each telephone utility company operating within the Town a tax on the use and occupancy of Town streets and rights-of-way in the Town and of supplying local exchange telephone service to the inhabitants of the Town. The amount of tax levied by this Chapter shall be, commencing January 1, 1980, three dollars (\$3.00) per telephone account for which local exchange telephone service is provided within the corporate limits of the Town on the anniversary of the date on which the tax begins to accrue as provided in Section 3.04.020. (Ord. 174 §1, 1980)

3.04.020 Timely payment of tax.

The tax levied by this Chapter shall begin to accrue on the first day of January, 1980, and 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. 174 §2, 1980)

3.04.030 Filing statement.

Within thirty (30) days after the date on which the tax begins to accrue as provided in Section 3.04.020, each telephone utility company subject to this Chapter and PUC regulation 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. 174 §3, 1980)

3.04.040 Failure to pay.

If any telephone utility company subject to the provisions of this Chapter fails to pay the taxes as provided in this Chapter, 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 plus costs of collection, shall be a debt due and owing from such company to the Town. The Town Attorney, upon direction of the Town 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 debt. (Ord. 174 §4, 1980)

3.04.050 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 Chapter and to make copies of the entries or contents thereof. (Ord. 174 §6, 1980)

3.04.060 Local purpose.

The tax provided in this Chapter is upon 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 Chapter be construed to mean that any telephone utility company is issued a franchise by the Town or that any other obligation to the Town by such utility is in any way altered. (Ord. 174 §7, 1980)

3.04.070 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 any prior ordinance 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 such ordinance prior to the adoption of the ordinance codified in this Chapter; and all of the terms and provisions of any prior ordinance 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. 174 §8, 1980)

3.04.080 Violation; penalty.

If any officer, agent or manager of a telephone utility company which is subject to the provisions of this Chapter fails, neglects or refuses to make or file the annual statement of accounts provided in Section 3.04.030, the officer, agent, manager or person shall be deemed to have committed a misdemeanor and, on conviction thereof, be punished by a fine not less than twenty-five dollars (\$25.00), nor more than three hundred dollars (\$300.00); provided that each day after the statement becomes delinquent during which the officer, agent, manager or person so fails, neglects or refuses to make and file such statement, shall be considered a separate and distinct offense. (Ord. 174 §5, 1980)

CHAPTER 3.08

Delinquent Charges, Assessments and Taxes

3.08.010 Collection.

In the event that any charges, assessments or taxes, made or levied by the Board of Trustees shall be delinquent by not less than thirty (30) days, the Town Clerk shall certify the same to the County Treasurer to be placed by him or her upon the tax list of the current year, and to be collected in the same manner as other taxes are collected, together with a ten-percent penalty thereon to defray the cost of collection. (Ord. 131 §1, 1969)

3.08.020 Applicability.

This shall apply to any and all charges, assessments or taxes, which are delinquent upon the effective date of the ordinance codified in this Chapter, or which may become delinquent thereafter. (Ord. 131 §2, 1969)