

Title 4

REVENUE AND FINANCE

Chapters:

- 4.04 Investment Policy
- 4.08 Sales Tax
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Chapter 4.04

INVESTMENT POLICY

Sections:

- 4.04.010 Purpose.
- 4.04.020 Definitions.
- 4.04.030 Investments of Officers.
- 4.04.040 Pooling of Assets.
- 4.04.050 Competitive Selection of Investment Instruments.
- 4.04.060 Reporting Requirements.

4.04.010 Purpose. A. The purpose of the Town’s investment policy is to manage the Town’s cash assets in a manner which will maximize return while controlling and minimizing risk.

B. The Town’s investments shall comply with all State and federal laws governing investment of public entity funds. The investment policy shall serve to assure the Board as to the safety of the funds, that adequate funds are available at all times to meet the financial obligations of the Town when due and earn a market rate of return on the funds available for investment throughout the budget cycle.

4.04.020 Definitions. As used in this Chapter: “Public entity” means the Town; any local government investment pool organized pursuant to Section 4.04.040; any public entity insurance pool organized pursuant to State law; and any other entity, organization or corporation formed by intergovernmental agreement or other contract between or among the State of Colorado; any institution, agency, instrumentality, authority, county, municipality, city and county, district or other political subdivision of the State, including any school district and

institution of higher education; any institution, department, agency, instrumentality or authority of any of the foregoing, including any county or municipal housing authority.

“Public funds” means any funds in the custody, possession or control of the Town; any funds over which the Town has investment control; any funds over which the Town would have investment control but for the entity’s delegation of that control to another person; and any funds over which another person exercises investment control on behalf of or for the benefit of the Town.

“Public funds” includes, but is not limited to, proceeds of the sale of securities of the Town and proceeds of certificates of participation or other securities evidencing rights in payments to be made by the Town under a lease, lease-purchase agreement or other similar arrangement, regardless of whether such proceeds are held by the public entity, a third-party trustee or any other person.

“Short-term” investments are those having a maturity date of one (1) year or less from the date of investment.

“Long-term” investments are those having a maturity date in excess of one (1) year from the date of investment.

“Local institutions” are those financial institutions located in Moffat County, Colorado.

4.04.030 Investments of Officer. A. Pursuant to Title 2 of this Code, the Treasurer is responsible for the administration of the financial affairs of the Town including having custody of all public funds belonging to or under the control of the Town, and is designated the Town’s investment officer.

B. In the absence of the Treasurer, the Clerk shall be designated as the investment officer. In the absence of the Treasurer and the Clerk, the Mayor shall designate another individual as the investment officer.

C. The designated investment officer shall be restricted in the investment of Town funds to certificate of deposit investments in local financial institutions and other investments as authorized by Title 24, Article 75, C.R.S., at the discretion of the investment officer, unless otherwise directed by the Town Council.

4.04.040 Pooling of Assets. To maximize the effective investment of assets, the investment officer may pool all funds having excess available moneys into one (1) account for investment purposes. The income derived from pool investments will be distributed to the various funds based on each fund’s pro rata share of the total investment.

4.04.050 Competitive Selection of Investment Instruments. A list of qualified local institutions, providing proof that they are an eligible public depository and providing, at least

annually, a report of financial condition, shall be maintained for use in obtaining competitive bid quotes by the investment officer on certificates of deposit. A record of bids offered, bids accepted and the rationale used in selecting the bid shall be kept for a period of one (1) year.

4.04.060 Reporting Requirements. At least monthly, or as otherwise directed by the Mayor, a list of all investments for all Town accounts shall be prepared for inclusion in a monthly report. Such report shall include the amount, instrument location, rate and/or yield, date of maturity, and the funds to which the investment will accrue.

Chapter 4.08

SALES TAX

Sections:

- 4.08.010 Purpose.
- 4.08.020 Definitions.
- 4.08.030 License Required; Application and Renewal.
- 4.08.040 Amount of Sales Tax and Schedule.
- 4.08.050 Sales Tax-Capital Improvement Fund.
- 4.08.060 Special Sales Tax; Retail Marijuana and Retail Marijuana Products.
- 4.08.070 General Provisions.

4.08.010 Purpose. The purpose of this Title is to impose a municipal sales tax upon the sale of tangible personal property at retail and the furnishing of certain services within the Town of Dinosaur, Colorado, in accordance with the provisions of Article 2, Title 29, C.R.S., as amended. (Ord. 103 §1.1 2001)

4.08.020 Definitions. For the purpose of this Chapter, the definitions of the words herein contained shall be as defined in Section 39-26-102, C.R.S., as amended from time to time and said definitions are incorporated herein by this reference.

A. Town. The word "Town" shall mean the Town of Dinosaur, a duly incorporated municipality within the boundaries of Moffat County, State of Colorado.

(Ord 103 §§2.1 & 2.2 2001)

4.08.030 License Required; Application and Renewal. A. It is unlawful for any person to engage in the business of selling tangible personal property at retail without first having obtained a license therefor. Such license shall be granted and issued by the Town Clerk and shall be in force and effect until the thirty-first (31<sup>st</sup>) day of December of the year in which it is issued, unless sooner revoked.

B. Such licenses shall be granted and renewed only upon application stating the name and address of the person desiring such a license, the name of such business and the location and such other facts as the Town Clerk may require.

C. It shall be the duty of each licensee on or before January 1st of each year during which this Chapter remains in effect to obtain a renewal thereof if the licensee remains in the retail business of liable to account for the tax herein provided, but nothing herein contained shall

be construed to empower the Town Clerk to refuse such renewal except revocation for cause of licensee's prior license.

D. In case business is transacted at one (1) or more separate premises by one (1) person, a separate license for each place of business shall be required.

E. Any person engaged in the business of selling tangible personal property at retail or furnishing of services in the Town, without having secured a license therefor, except as specifically provided herein, shall be guilty of a violation of this Chapter.

F. Each license shall be numbered and shall show the name, residence, place and character of business of the licensee and shall be posted in a conspicuous place in the place of business for which it is issued. No license shall be transferable.

G. No license shall be required for any person engaged exclusively in the business of selling commodities which are exempt from taxation under this Chapter.

4.08.040 Amount of Sales Tax and Schedule.

A. There is hereby levied and there shall be collected and paid a municipal sales tax of two point one percent (2.1%) upon the sale of tangible personal property at retail and furnishing of certain services as provided in "The Emergency Retail Sales Tax Act of 1935" set forth in Article 26 of Title 39, C.R.S., as amended, which provisions are incorporated herein by this reference.

B. The imposition of the tax on the sale of tangible personal property at retail and the furnishing of certain services subject to this tax shall be in accordance with the schedules set forth in the rules and regulations of the Colorado Department of Revenue and in accordance with any regulations that may be enacted by separate ordinance of the Town of Dinosaur.

(Ord 103 §3.1 2001)

C. Property and Services Taxed.

1. There is hereby levied and there shall be collected and paid a municipal sales tax in the amount set forth above in subsection (A) of this Section, upon the sale of tangible personal property at retail and the furnishing of certain services, as provided in "The Emergency Retail Sales Tax Act of 1935", Article 26 of Title 39, C.R.S., as amended, which provisions are incorporated herein by this reference, including purchases of machinery, machine tools, and food. 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 Section 39-26-104, C.R.S., as amended, and subject to the same exemptions as those specified in Section 39-26-114, C.R.S., as amended except the exemptions allowed for purchases of machinery, machine tools and food by Section 39-24-114, C.R.S., as amended.

2. The amount subject to tax shall not include the amount of any sales or use tax imposed by Article 26 of Title 39, C.R.S., as amended.
3. The gross receipts derived from 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., as amended regardless of the place to which delivery is made.
4. Notwithstanding any other provisions of this Chapter to the contrary, the municipal sales tax imposed herein shall not apply to the sale of construction and building materials, as the term is used and defined 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 on such materials has been paid or is required to be paid.

(Ord 103 §3.2 2001)

D. Exemptions-Designated.

1. There shall be exempt from municipal taxation under the provisions of this Chapter, all of the tangible personal property and service which are exempt under the provisions of "The Emergency Retail Sales Tax Act of 1935" as set forth in Article 26, Title 39, C.R.S., as amended, which exemptions are incorporated herein by this reference, except the exemption specified in Section 39-26-114(11), C.R.S., as amended for purchases of machinery or machine tools and except the exemption for sales of food specified in Section 39-26-114(1)(a)(XX), C.R.S., as amended.
2. All sales and purchases of electricity, coal, wood, gas, fuel oil, or coke, sold, but not for resale, to occupants of residences, whether owned, leased, or rented by said occupants, for the purpose of operating residential fixtures and appliances which provide light, heat, and power for such residences shall be exempt from municipal taxation under this Chapter. For the purposes of this subsection, "gas" includes natural, manufactured, and liquefied petroleum gas.

3. All occasional sales by a charitable organization, as defined in Section 39-26-114(18), C.R.S., as amended, are hereby exempt from municipal taxation under this Chapter.
4. All sales of tangible personal property on which a specific ownership tax has been paid or is payable shall be exempt from the municipal sales tax under this Chapter when such sales meet both the following conditions:
  - i. The purchaser is a nonresident of, or has a principal place of business outside the Town of Dinosaur, State of Colorado; and
  - ii. Such tangible personal property is registered or required to be registered outside the limits of the Town of Dinosaur, under the laws of the State of Colorado.

(Ord 103 §3.3 2001)

E. Determination of Place of Sale.

1. For the purpose of this Chapter, all retail sales are deemed consummated at the place of business of the retailer (which may be temporary, permanent, mobile, or stationary) located within the Town of Dinosaur, Colorado, unless the tangible personal property sold is delivered by the retailer or his agent to a destination outside the limits of the Town of Dinosaur, or to a common carrier for delivery to a destination outside of the Town of Dinosaur, or as provided in subsection (C)(4) of this Section.
2. In the event a retailer has no permanent place of business in the Town of Dinosaur, or has more than one place of business, the place or places at which the retail sales are consummated for the purpose of the municipal sales tax imposed by this Chapter, shall be determined by the provisions of Article 26 of Title 39, C.R.S., as amended, and by the rules and regulations promulgated by the Department of Revenue of the State of Colorado.

(Ord 103 §3.4 2001)

F. Collection, Administration and Enforcement.

1. The collection, administration, and enforcement of this Chapter shall be performed by the Executive Director of the Colorado Department of Revenue in the same manner as the collection, administration, and enforcement of the Colorado State sales tax. Accordingly, the provisions of Articles 21 and 26 of Title 39 and Article 2 of Title 29, C.R.S., as amended and all rules and regulations promulgated by the Director of the

Department of Revenue of the State of Colorado, are incorporated herein by this reference.

2. Pursuant to Section 29-2-106, C.R.S., as amended, the Town Council shall, following approval of the municipal sales tax imposed by this Chapter at the special election on November 6, 2001, and prior to November 13, 2001, request that the Director of the Department of Revenue to administer, collect, and distribute the sales tax hereby imposed. The following documents shall be submitted to the Director of the Department of Revenue.
  - i. A copy of the Ordinance 103, Series 2001, certified by the Town Clerk;
  - ii. Affidavits of Publication of Ordinance 103, Series 2001;
  - iii. The Notice of Election published pursuant to the requirements of the Colorado Municipal Election Code or Uniform Election Code for the special municipal election; and
  - iv. An abstract of election results, certified as to the approval of the sales tax by a majority of the registered electors voting thereon.
3. The vendor (retailer) shall be entitled, as collecting agent for the Town, to withhold a collection fee in the same amount and in the manner as authorized in Section 39-26-105, C.R.S., as amended, from the total amount remitted by the vendor to the Town each month. If any vendor is delinquent in remitting said tax, other than in usual circumstances shown to the satisfaction of the Executive Director of the Department of Revenue, the vendor shall not be allowed to retain any amounts to cover his/her expense in collecting and remitting the tax, and an amount equivalent to the collection fee shall be remitted to the Executive Director by any such delinquent vendor.
4. Any person engaged in the business of selling tangible personal property at retail, or the furnishing of certain services as herein specified who knowingly fails to collect the municipal sales tax as provided for in this Chapter shall be guilty of a violation of this Chapter.
5. Any person convicted of violating any of the provisions of this Chapter shall be punishable by a fine not to exceed three hundred dollars (\$300.00), or by imprisonment for not more than ninety (90) days, or by both such fine and imprisonment.



(Ord 103 §3.5 2001)

4.08.050 Sales Tax-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 Dinosaur Sales and Use Tax Capital Improvement Fund”. Immediately upon the receipt and collection of the revenues derived from the sales tax imposed under this Chapter, one-half of the revenues derived from such sales tax net of the Town’s cost of collection and administration shall be deposited into such Capital Improvement Fund and shall be used solely to provide capital improvements or to pay debt service 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 of land, provision, design, completion, improvement, replacement and financing of capital improvements of every character and the acquisition, replacement and financing of equipment, machinery and vehicles.

B. In addition to amounts specified above, the Town Council may elect to deposit additional revenues derived from the sales tax imposed under this Chapter into such Capital Improvement Fund.

C. Amounts deposited to the Capital Improvement Fund shall not be available to be pledged or expended for general municipal purposes.

(Ord 103 §4 2001)

4.08.060 Special Sales Tax; Retail Marijuana and Retail Marijuana Products.

A. Levy of Special Sales Tax on the Sale of Retail Marijuana and Retail Marijuana Products. In addition to the regular municipal sales tax described in this Chapter, there is hereby imposed and there shall be collected and paid a special sales tax on retail marijuana and retail marijuana products equal to 10% of gross receipts upon the sale at retail of retail marijuana and retail marijuana products commencing on January 1, 2021. (Amended Ord. 1, §1, 2021)

B. Collection, Administration and Enforcement of Special Sales Tax on the Sale of Retail Marijuana and Retail Marijuana Products. The collection, administration and enforcement of the special sales tax on the sale of retail marijuana and retail marijuana products imposed by subsection (A) above shall be performed by the Dinosaur Town Treasurer in the same manner as the collection, administration and enforcement of the regular sales tax except that tax returns and tax payments shall be submitted to the Dinosaur Town Treasurer instead of the Colorado Department of Revenue. If the retailer or vendor pays its regular sales tax on an annual basis, said special sales tax on the sale of retail marijuana and retail marijuana products shall be remitted no later than January 20 of each year. If the retailer or vendor pays its regular sales tax

on a monthly basis, the special sales tax on the sale of retail marijuana and retail marijuana products shall be remitted no later than the 20th day of each month. If the retailer or vendor pays its regular sales tax on a quarterly basis, the special sales tax on the sale of retail marijuana and retail marijuana products shall be remitted no later than April 20 for the months of January through March, no later than July 20 for the months of April through June, no later than October 20 for the months of July through September, and no later than January 20 for the months of October through December of the previous year. Such sales tax revenues collected by the retailer or vendor shall be submitted with special sales tax return forms promulgated by the Dinosaur Town Treasurer.

(Ord. 8 §2 2017)

4.08.070 General Provisions.

A. Administration. The Town Council of the Town of Dinosaur may adopt such uniform rules and regulations as may be necessary for the administration and enforcement of this Chapter; and the Town Council or its authorized representatives are hereby empowered to enter into and execute on the behalf of the Town any agreements necessary for the administration and enforcement of this Chapter.

(Ord 103 §5.1 2001)

## Chapter 4.16

### RETAIL MARIJUANA EXCISE TAX

#### Sections:

- 4.16.010 Purpose.
- 4.16.020 Definitions.
- 4.16.030 Imposition and Rate of Tax.
- 4.16.040 Vendor Liable for Tax.
- 4.16.050 Taxes Collected are Held in Trust.
- 4.16.060 Licensing and Reporting Procedures.
- 4.16.070 Collection of Tax.
- 4.16.080 Audit of Records.
- 4.16.090 Tax Overpayments and Deficiencies.
- 4.16.100 Tax Information Confidential.
- 4.16.110 Forms and Regulations.
- 4.16.120 Enforcement and Penalties.
- 4.16.130 Tax Lien.
- 4.16.140 Recovery of Unpaid Tax.
- 4.16.150 Status of Unpaid Tax in Bankruptcy and Receivership.
- 4.16.160 Hearings, Subpoenas and Witness Fees.
- 4.16.170 Depositions.
- 4.16.180 Statute of Limitations.
- 4.16.190 Exemption from Revenue Limitation.

4.16.010 Purpose. The Town Council of the Town of Dinosaur, Colorado intends that a municipal excise tax be imposed on the first sale or transfer of unprocessed retail marijuana by a retail marijuana cultivation facility to a retail marijuana store or retail marijuana products manufacturer within the Town. The purpose of this tax is to increase the revenue base for the Town of Dinosaur to fund enforcement of regulations on the retail marijuana industry, other costs related to enforcement of marijuana laws, education and public health programs associated with marijuana consumption, and other Town expenses. All revenues from the tax shall be deposited in the Town's general fund. The excise tax levied by this Chapter was approved by a majority vote of registered electors voting at the November 8, 2016 coordinated election.

(Ord. 4-17 §1 2017)

4.16.020 Definitions. As used in this Chapter, "average market rate" means amount determined by the State of Colorado pursuant to Section 39-28.8-101(1), C.R.S. as the average price of unprocessed retail marijuana that is sold or transferred from a retail marijuana

cultivation facility to a retail marijuana store or retail marijuana products manufacturer. All other terms in this Chapter shall be the same meaning as set forth in the Town's Retail Marijuana Licensing Chapter.

(Ord. 4-17 §2 2017)

4.16.030 Imposition and Rate of Tax. There is hereby levied an excise tax of five percent (5%) upon the average market rate of unprocessed retail marijuana that is sold or transferred from a retail marijuana cultivation facility located in the Town of Dinosaur to a retail marijuana store or retail marijuana products manufacturer.

(Ord. 4-17 §3 2017)

4.16.040 Vendor Liable for Tax. Each retail marijuana cultivation facility within the Town of Dinosaur shall collect the tax imposed by this Chapter upon every sale or transfer of unprocessed retail marijuana from the cultivation facility. The person charged with the duty to collect taxes also has the burden of proving that any transaction is not subject to the tax imposed by this Chapter.

(Ord. 4-17 §4 2017)

4.16.050 Taxes Collected are Held in Trust. All sums of money paid by any person or facility to a cultivation facility as excise taxes pursuant to this Chapter are public monies that are the property of the Town of Dinosaur. The person required to collect and remit municipal retail marijuana excise taxes shall hold such monies in trust for the sole use and benefit of the Town of Dinosaur until paying them to the Town's Treasurer.

(Ord. 4-17 §5 2017)

4.16.060 Licensing and Reporting Procedures.

A. Every person with the duty to collect the excise tax imposed by this Chapter shall obtain an excise tax license from the Town Clerk and shall report such taxes collected on forms prescribed by the Town Clerk and remit such taxes to the Town on or before the tenth (10<sup>th</sup>) day of the month for the preceding month or months under the report. An excise license shall be valid so long as:

1. The business remains in continuous operation; and
2. The license is not cancelled by the licensee or revoked by the Town; and

3. The business holds a valid retail marijuana license pursuant to Title 5 of this Code.

The excise tax license may be cancelled or revoked by the Town as provided in this Chapter.

B. Whenever a business entity is required to be licensed under this Chapter is sold, purchased, or transferred, so that the ownership interest of the purchaser or seller changes in any respect, the purchaser shall obtain a new excise tax license.

C. Every person engaged in the retail marijuana cultivation business in the Town of Dinosaur shall keep books and records according to the standards of the Town Clerk and this Chapter and subject to the Town Treasurer's right to audit as set forth in this Chapter.

(Ord. 4-17 §6 2017)

#### 4.16.070 Collection of Tax.

A. If the accounting methods regularly employed by the Vendor in the transaction of business, or other conditions, are such that the returns aforesaid made on a calendar month basis will impose unnecessary hardship, the Town Clerk may, upon request of the Vendor, accept returns at such intervals as will, in the Town Clerk's opinion, better suit the convenience of the Vendor and will not jeopardize the collection of the tax; provided, however, the Town Clerk may by rule permit a Vendor whose monthly tax obligation is less than one hundred dollars (\$100.00) to make returns and pay taxes at intervals not greater than three (3) months.

B. It shall be the duty of every Vendor to maintain, keep and preserve suitable records of all sales made by the Vendor and such other books or accounts as may be required by the Town Clerk in order to determine the amount of the tax of which the Vendor is liable under this Chapter. It shall be the duty of every such Vendor to keep and preserve for a period of three (3) years all such books, invoices and other records and the same shall be open for examination by the Town Clerk or designee.

(Ord. 4-17 §7 2017)

#### 4.16.080 Audit of Records.

A. For the purpose of ascertaining the correct amount of the excise tax due and owing to the Town, the Town Clerk or an authorized agent, may conduct an audit by examining any relevant books, accounts and records of such person.

B. All books, invoices, accounts and other records shall be made available within the Town limits and be open at any time during regular business hours for examination by the Town Clerk or an authorized agent. If any taxpayer refuses to voluntarily furnish any of the foregoing information when requested, the Town Clerk may issue a subpoena to require that the taxpayer or its representative attend a hearing or produce any such books, accounts and records for examination. Any such subpoena may be enforced by the Dinosaur Municipal Court.

C. Any person claiming an exemption under the provisions of this Chapter is subject to audit in the same manner as any other person engaged in the sale or transfer of unprocessed retail marijuana in the Town.

(Ord. 4-17 §8 2017)

4.16.090 Tax Overpayments and Deficiencies. An application for refund of tax monies paid in error or by mistake shall be made within three (3) years after the date of payment for which the refund is claimed. If the Town Clerk determines that within three (3) years of the due date, a Vendor overpaid the excise tax upon the sale or transfer of unprocessed retail marijuana, he/she shall process a refund or allow a credit against a future remittance from the same taxpayer. If at any time the Town Clerk determines the amount paid is less than the amount due under this Chapter, the difference together with the interest shall be paid by the retail marijuana cultivation facility within ten (10) days after receiving written notice and demand from the Town Clerk. The Town Clerk may extend that time for good cause.

(Ord. 4-17 §9 2017)

4.16.100 Tax Information Confidential.

A. All specific information gained under the provisions of this Chapter which is used to determine the tax due from a taxpayer, whether furnished by the taxpayer or obtained through an audit, shall be treated by the Town and its officers, employees or legal representatives as confidential. Except as directed by judicial order or as provided in this Chapter, no Town officer, employee, or legal representative shall divulge any confidential information. If directed by judicial order, the officials charged with the custody of such confidential information shall be required to provide only such information as is directly involved in the action or proceeding. Any Town officer or employee who shall knowingly divulge any information classified herein as confidential, in any manner, except in accordance with proper judicial order, or as otherwise provided in this Chapter or by law, shall be guilty of a violation thereof.

B. The Town Clerk may furnish to officials of any other governmental entity who may be owed sales tax or excise taxes any confidential information, provided that said jurisdiction enters into an agreement with the Town to grant reciprocal privileges to the Town.

C. Nothing contained in this Section shall be construed to prohibit the delivery to a taxpayer or its duly authorized representative a copy of such confidential information relating to such taxpayer, the publication of statistics so classified as to prevent the identification of particular taxpayers, or the inspection of such confidential information by an officer, employee, or legal representative of the Town.

(Ord. 4-17 §9 2017)

4.16.110 Forms and Regulations. The Town Clerk is hereby authorized to prescribe forms and promulgate rules and regulations to aid in the making of returns, the ascertainment, assessment and collection of said excise tax on the sale or transfer of unprocessed retail marijuana and in particular and without limiting the general language of this Chapter, to provide for:

A. A form of report on the sale or transfer of unprocessed retain marijuana to be supplied to all Vendors;

B. The records which retail marijuana cultivation facilities are to keep concerning the tax imposed by this Chapter.

(Ord. 4-17 §10 2017)

4.16.120 Enforcement and Penalties.

A. It shall be unlawful for any person to intentionally, knowingly, or recklessly fail to pay the tax imposed by this Chapter, or to make any false or fraudulent return, or for any person to otherwise violate any provisions of this Chapter. Any person convicted of a violation of this Chapter shall be deemed guilty of a municipal offense, punishable by a fine of up to three hundred dollars (\$300.00) and ninety (90) days imprisonment or by both such fine and imprisonment. Each day, or portion thereof, that any violation of this Chapter continues shall constitute a separate offense.

B. A penalty in the amount of ten percent (10%) of the tax due or the sum of ten dollars (\$10.00), whichever is greater, shall be imposed upon the retail marijuana cultivation facility and become due in the event the tax is not remitted by the tenth (10<sup>th</sup>) day of the month as required by this Chapter, or such other date as prescribed by the Town Clerk, and one and one-half percent (1.5%) interest shall accrue each month on the unpaid balance. The Town Clerk is hereby authorized to waive, for good cause shown, any penalty assessed.

C. If any part of a deficiency is due to negligence or intentional disregard of regulations, but without intent to defraud, there shall be added ten percent (10%) of the total amount of the deficiency, and interest, from the retail marijuana cultivation facility was required to file a return. If any part of the deficiency is due to fraud with the intent to evade the tax, then there shall be fifty percent (50%) of the total amount of the deficiency together with interest and

in such case, the whole amount of the unpaid tax, including the additions, shall become due and payable ten (10) days after written notice and demand by the Town Clerk.

D. If any retail marijuana cultivation facility fails to make a return and pay the tax imposed by this Chapter, the Town may make an estimate, based upon available information of the amount of tax due and add the penalty and interest provided above. The Town shall mail notice of such estimate, by certified mail, to the retail marijuana cultivation facility at its address as indicated in the Town records. Such estimate shall thereupon become an assessment, and such assessment shall be final and due and payable from the taxpayer to the Town Clerk ten (10) days from the date of service of the notice or the date of mailing by certified mail; provided, however, that within the ten (10) day period such delinquent taxpayer may petition the Town Clerk for a revision or modification of such assessment and shall, within such ten (10) day period, furnish the Town Clerk the documents, facts and figures showing the correct amount of such taxes due and owing.

E. Such petition shall be in writing and the facts and figures submitted shall be submitted in writing, and shall be given by the taxpayer under penalty of perjury. Thereupon, the Town Clerk may modify such assessment in accordance with the facts submitted in order to effectuate the provisions of this Chapter. Such assessment shall be considered the final order of the Town Clerk, and may be reviewed by a Court of competent jurisdiction under Rule 106(a)(4) of the Colorado Rules of Civil Procedure, provided that the taxpayer gives written notice to the Town Clerk of such intention within ten (10) days after receipt of the final order of assessment.

(Ord. 4-17 §11 2017)

4.16.130 Tax Lien.

A. The tax imposed by this Chapter, together with the interest and penalties herein provided and the costs of collection which may be incurred, shall be, and until paid, remain a first and prior lien superior to all other liens on all of the tangible personal property of a taxpayer within the Town and may be foreclosed by seizing under distraint warrant and selling so much thereof as may be necessary to discharge the lien. Such distraint warrant may be issued by the Town Clerk whenever the taxpayer is in default in the payment of the tax, interest, penalty or costs. Such warrant may be served and the goods subject to such lien seized by any Town peace officer, Moffat County Sheriff or any duly authorized employee of the Town. The property so seized may be sold by the agency seizing the same or by the Town Clerk at public auction after ten (10) days have passed following an advertised notice in a newspaper published or distributed in the Town, in the same manner as is prescribed by law in respect to executions against property upon judgment of a court of record, and the remedies of garnishment shall apply.

B. The tax imposed by this Chapter shall be, and remain, a first and prior lien superior to all other liens on the real property and appurtenant premises at which the taxable transactions occurred.



(Ord 4-17 §12 2017)

4.16.140 Recovery of Unpaid Tax.

A. The Town Clerk may also treat any such taxes, penalties, costs or interest due and unpaid as a debt due the Town from the taxpayer.

B. In case of failure to pay the taxes, or any portion thereof, or any penalty, costs or interest thereon, when due, the Town Clerk may recover at law the amount of such taxes, penalties, costs, the reasonable attorney's fees, including legal assistant's fees, charged, plus interest, in any county or district court of the county wherein the taxpayer resides or had a principal place of business (at the time the tax became due) having jurisdiction of the amount sought to be collected.

C. The return of the taxpayer or the assessment made by the Town Clerk shall be prima facie proof of the amount due.

D. Such actions may be actions in attachment, and writs of attachment may be issued to the Moffat County Sheriff, as the case may be, and in any such proceeding no bond shall be required of the Town Clerk, nor shall any Town peace officer or sheriff require of the Town Clerk an indemnifying bond for executing the writ of attachment or writ of execution upon any judgment entered in such proceedings. The Town Clerk may prosecute appeals in such cases without the necessity of providing a bond therefor.

E. It shall be the duty of the Town Attorney, when requested by the Town Clerk, to commence an action for the recovery of taxes due under this Chapter and this remedy shall be in addition to all other existing remedies, or remedies provided in this Chapter.

F. The Town may certify the amount of any delinquent tax, plus interest, penalties and the costs of collection, as a charge against the property at which the taxable transaction occurred to the Moffat County Treasurer for collection in the same manner as delinquent ad valorem taxes pursuant to Section 31-20-105, C.R.S.

(Ord. 4-17 §13 2017)

4.16.150 Status of Unpaid Tax in Bankruptcy and Receivership. Whenever the business or property of a taxpayer subject to this Chapter shall be placed in receivership, bankruptcy or assignment for the benefit of creditors, or seized under distraint for taxes, all taxes, penalties and interest imposed by this Chapter and for which the taxpayer is in any way liable under the terms of this Chapter shall be a prior and preferred lien against all the property of the taxpayer, except as to other tax liens which have attached prior to the filing of the notice, and no sheriff, receiver, assignee or other officer shall sell the property of any person subject to this

Chapter under process or order of any court, without first ascertaining from the Town Clerk the amount of any taxes due and payable under this Chapter, and if there be any such taxes due, owing and unpaid, it shall be the duty of such officer to first pay the amount of the taxes out of the proceeds of such sale before making payment of any monies to any judgment creditor or other claimants of whatsoever kind in nature, except the costs of the proceedings and other preexisting tax liens as above provided.

(Ord. 4-17 §14 2017)

4.16.160 Hearing, Subpoenas and Witness Fees.

A. Hearings before the Town Clerk pursuant to provisions in this Chapter shall be held in a manner that provides due process of law. Any subpoena issued pursuant to this Chapter may be enforced by the Dinosaur Municipal Judge pursuant to Section 13-10-112(2), C.R.S. The fees for witnesses for attendance at hearings shall be the same as the fees of witnesses before the district court, such fees to be paid when the witness is excused from further attendance. When the witness is subpoenaed at the instance of the Town Clerk, such fees shall be paid in the same manner as other expenses under the terms of this Chapter, and when a witness is subpoenaed at the instance of any party to any such proceeding, the Town Clerk may require that the cost of service of the subpoena and the fee of the witness be borne by the party at whose instance the witness is summoned. In such case, the Town Clerk, at her discretion, may require a deposit to cover the cost of such service and witness fee. A subpoena issued as aforesaid shall be served in the same manner as a subpoena issued out of a court of record.

B. The Dinosaur Municipal Judge, upon the application of the Town Clerk, may compel the attendance of witnesses, the production of books, papers, records or memoranda, and the giving of testimony before the Town Clerk or any duly authorized hearing officers, by an action for contempt, or otherwise, in the same manner as production of evidence may be compelled before the Court.

(Ord. 4-17 §15 2017)

4.16.170 Depositions. The Town Clerk or any party in an investigation or hearing before the Town Clerk may cause the deposition of witnesses residing within or without the State to be taken in the manner prescribed by law for like depositions in civil actions in courts of this State and to that end compel the attendance of witnesses and the production of books, papers, records or memoranda.

(Ord. 4-17 §16 2017)

4.16.180 Statute of Limitations.

A. Except as otherwise provided in this Chapter, the taxes for any period, together with interest thereon and penalties with respect thereto, imposed by this Chapter shall not be

assessed, nor shall notice of lien be filed, or distraint warrant be issued, or suit for collection be instituted, or any other action to collect the same be commenced, more than three (3) years after the date on which the tax was or is payable, nor shall any lien continue after such period, except for taxes assessed before expiration of such three (3) year period when the notice of lien with respect to which has been filed prior to the expiration of such period.

B. In case of a false or fraudulent return with intent to evade taxation, the tax, together with interest and penalties thereon, may be assessed, or proceedings for the collection of such taxes may be commenced at any time.

C. Before the expiration of such period of limitation, the taxpayer and the Town Clerk may agree in writing to an extension thereof, and the period so agreed on may be extended by subsequent agreements in writing.

(Ord. 4-17 §17 2017)

4.16.190 Exemption from Revenue Limitations. In accordance with the approval of the registered electors voting at the November 8, 2016 coordinated election, the revenues derived from the tax imposed by this Chapter shall be collected and spent as a voter approved revenue change, notwithstanding any revenue or expenditure limitations contained in Article X, Section 20, of the Colorado Constitution.

(Ord. 4-17 §18 2017)