

ORDINANCE NO. 11

Series 2017

AN ORDINANCE MAKING MISCELLANEOUS AMENDMENTS TO CHAPTER 1 OF TITLE 3 OF THE BRECKENRIDGE TOWN CODE, KNOWN AS THE "TOWN OF BRECKENRIDGE SALES TAX ORDINANCE"

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BRECKENRIDGE, COLORADO:

Section 1. Section 3-1-4 of the Breckenridge Town Code is amended by the addition of a new Section CC, which shall read in its entirety as follows:

CC. All transactions specified in Section 29-4-227(1), C.R.S. when utilized for the purpose of a project providing housing within the means of persons of low income.

Section 2. Section 3-1-32(B)(2) of the Breckenridge Town Code is amended to read as follows:

2. Promptly thereafter, the finance director shall give to the delinquent taxpayer written notice of such estimated taxes, penalty, and interest, which notice shall be sent by first class mail directed to the last address of such person on file with the finance department. Such estimate shall thereupon become a notice of deficiency. Within thirty (30) calendar days after the notice of deficiency is mailed, the taxpayer may petition the finance director for a hearing in the manner provided in section 3-1-41 of this chapter and either may appeal to the district court as provided in section 3-1-42 of this chapter or to the department of revenue as provided in section 3-1-43 of this chapter.

Section 3. Section 3-1-41(A) of the Breckenridge Town Code is amended to read as follows:

A. If any person contests the finance director's deficiency notice or denial of a claim for refund, then he may apply to the finance director by petition in writing within thirty (30) calendar days after such deficiency notice is mailed to him for a hearing and a correction of the amount of the tax so assessed, in which petition he shall set forth the reasons why such hearing should be granted and the amount by which such tax should be reduced. The finance director shall notify the petitioner in writing of the time and place fixed by him for such hearing. After such hearing, the finance director shall make such order in the matter as is just and lawful and shall furnish a copy of such order to the petitioner.

Section 4. Except as specifically amended by this ordinance, the Breckenridge Town Code, and the various secondary codes adopted by reference therein, shall continue in full force and effect.

Section 5. The adoption of this ordinance does not result in a new tax, a tax rate increase, or a tax policy change directly causing a net tax revenue gain to the Town within the meaning of Article X, §20 of the Colorado Constitution.

Section 6. The Town Council finds, determines, and declares that it has the power to adopt this ordinance pursuant to the authority granted to home rule municipalities by Article XX of the Colorado Constitution and the powers contained in the Breckenridge Town Charter.

Section 7. This ordinance shall be published and become effective as provided by Section 5.9 of the Breckenridge Town Charter.

INTRODUCED, READ ON FIRST READING, APPROVED AND ORDERED  
PUBLISHED IN FULL this 14th day of March, 2017.

This ordinance was published in full on the Town of Breckenridge website on March 16, March 17, March 18, March 19 and March 20, 2017.

A public hearing on this ordinance was held on March 28, 2017.

READ, ADOPTED ON SECOND READING AND ORDERED PUBLISHED IN FULL ON THE TOWN'S WEBSITE this 28th day of March, 2017. A copy of this Ordinance is available for inspection in the office of the Town Clerk.

ATTEST:

TOWN OF BRECKENRIDGE

\_\_\_\_\_/s/\_\_\_\_\_  
Helen Cospolich, CMC, Town Clerk

\_\_\_\_\_/s/\_\_\_\_\_  
Eric S. Mamula, Mayor

APPROVED IN FORM

\_\_\_\_\_/s/\_\_\_\_\_  
Town Attorney                      Date

This Ordinance was published on the Town of Breckenridge website on March 30, March 31, April 1, April 2 and April 3, 2017. This ordinance shall become effective on May 3, 2017.