

TITLE 3
MUNICIPAL TAXES

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CHAPTER 1

SALES TAX

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3-1-1: PURPOSE: The purpose of this Chapter is to impose a sales tax on the selling of tangible personal property at retail or the furnishing of services in the Town, as provided by Statute.¹ (Ord. 239, 5-4-70)

3-1-2: DEFINITIONS: For the purposes of this Chapter, the definitions of words herein shall be as defined by State statute,² and said definitions are incorporated herein by this reference. (1969 Code, sec. 10.10-2)

3-1-3: LICENSE REQUIREMENTS:

- (A) It shall be unlawful for any person to engage in the business of selling tangible personal property at retail without first having obtained a license therefore. Such license shall be granted and issued by the Town Clerk and shall be in force and effect until December 31 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. (1969 Code, sec. 10.10-3)
- (C) It shall be the duty of each licensee on or before January 1 of each year during which this Chapter remains in effect to obtain a renewal thereof if the licensee remains in the retail business or 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. (1969 Code, sec. 10.10-3; amd. 1985 Code)

¹ C.R.S. 39-26-104

² C.R.S. 39-26-102

- (D) In case business is transacted at one or more separate premises by one 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 in the Town, without having secured a license therefore, 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. (1969 Code, sec. 10.10-3)

3-1-4: GENERAL PROVISIONS AND EXEMPTIONS FROM TAXATION:

- (A) For the purpose of collection, administration and enforcement of this Chapter by the Director of Revenue, the provisions of article 26, title 39, C.R.S., as amended, shall be deemed applicable and incorporated into this Chapter. (Repealed by Ord 801, 04-17-2006)
- (B) The amount subject to tax under this Chapter shall not include the State sales and use tax imposed by article 26, title 39, C.R.S., as amended.
- (C) For the purpose of this Chapter, all retail sales shall be considered consumed 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 of the limits of the Town or to a common carrier for delivery to a destination outside the limits of the Town.
- (D) The gross receipts 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 places to which delivery is made.
- (E) The retail vendor shall be entitled to retain three and one-third percent (3%) of all collections subject to the sales tax as a collection fee.
- (F) In the event a retailer has no permanent place of business in the Town, or more than one place of business, the place or places at which the retail sales are consummated for the purpose of this sales tax shall be determined by the provisions of said article 26 of title 39, C.R.S., as amended, and by the rules and regulations promulgated by the Department of Revenue. (1969 Code, sec. 10.10-4)
- (G) All sales of personal property on which a specific ownership tax has been paid or is payable shall be exempt from said sales tax when such sales meet both of the following conditions:
 - (1) The purchaser is a nonresident or has his principal place of business outside of the Town; and
 - (2) Such personal property is registered or required to be registered outside the limits of the Town under the laws of the State. (Ord. 239, 5-4-70)

- (H) **Sales Tax, Nonapplicability:** For transactions consummated on or after January 1, 1986, the Town's sales tax shall not apply to the sale of construction and building materials, as the term is used in C.R.S., section 29-2-109, 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 has been paid or is required to be paid.
- (I) **Use Tax, Nonapplicability:** For transactions consummated on or after January 1, 1986, the Town's use tax shall not apply to the storage of construction and building materials.
- (J) **Sales Tax, Credit for Sales or Use Taxes Previously Paid to Another Municipality:** For transactions consummated on or after January 1, 1986, the Town's sales tax shall not apply to the sale of tangible personal property at retail or the furnishing of services if the transaction was previously subjected to a sales or use tax lawfully imposed on the purchaser or user by another statutory or home rule municipality equal to or in excess of three percent (3%). A credit shall be granted against the Town's sales tax with respect to such transaction equal in amount to the lawfully imposed local sales or use tax previously paid by the purchaser or user to the previous statutory or home rule municipality. The amount of the credit shall not exceed three percent (3%). (Ord. 455, 1985).

3-1-5: SCHEDULE OF SALES TAXES:

- (A) There is hereby imposed on all sales of tangible personal property or the furnishing of services, as provided by C.R.S., section 39-26-104, as amended, a tax equal to three percent (3%) of the gross receipts. The imposition of the tax on individual sales and services shall be in accordance with schedules set forth in the rules and regulations promulgated by the Colorado Department of Revenue or by separate ordinance of the Town. (Ord. 454, 10-21-85)
- (B) The collection, administration and enforcement of this sales tax shall be performed by the Director of Revenue of the State of Colorado in the same manner as the collection, administration and enforcement of the State Sales Tax. The provisions of article 26 of Title 39, C.R.S., as amended, 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. (Ord. 239, 5-4-70)
- (C) The Board of Trustees may amend, alter or change this Chapter, except as to the three percentum (3%) rate of tax herein imposed, subsequent 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 for their approval.
- (D) The effective date hereof shall be January 1, 1996, and shall apply to all retail sales, unless exempt, made on or after that date.

3-1-6: ELECTION, AMENDMENT, EFFECTIVE DATE: This sales tax became effective, as to the enactment of a one percent (1 %) rate, by the approval of the majority of the qualified electors of the Town at a special election held on February 6, 1968. An additional sales tax of one percent (1 %) was approved by a majority of the qualified electors of the Town at the regular biennial election held on April 7, 1970. An additional sales tax of one percent (1 %) was approved by a majority of the qualified electors of the Town at a special election held on December 3, 1985. (Ord. 454, 10-21-85)

3-1-7: TAX ALLOCATION FOR MEADOW PARK AND THEREAFTER FOR PARKS AND RECREATIONAL PURPOSES: The one percent (1 %) increase in sales tax adopted on December 3, 1985, shall be allocated specifically for the purchase of Meadow Park and thereafter for parks and recreational purposes. (Ord. 488, 3-14-88)

3-1-8: SEVERABILITY CLAUSE: It is hereby declared to be the intention of the Board of Trustees that each and every part of this Chapter is severable, and if any term, phrase, clause, sentence, paragraph or section of this Chapter shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Chapter since the same would have been enacted by the Board of Trustees without the incorporation in this Chapter of any such unconstitutional or invalid term, phrase, clause, sentence, paragraph or section.

3-1-9: SAVING CLAUSE: Nothing in this Chapter shall be construed to affect any right, duty, or liability under any ordinances in effect prior to the effective date of this Chapter, and the same shall be continued and concluded under such prior ordinance.

3-1-10: EFFECTIVE DATE: This Chapter shall take effect January 1, 1986, and shall apply to transactions consummated on or after said date. (Ord. 455, 1985)

CHAPTER 2

USE TAX

SECTION:

- 3-2-1: Imposition of Tax
- 3-2-2: Collection, Administration and Enforcement of Tax
- 3-2-3: Amendments to Provisions
- 3-2-4: Effective Date of Tax
- 3-2-5: Exemptions From Payment of Tax
- 3-2-6: Tax Allocation for Meadow Park and Thereafter for Parks and Recreational Purposes
- 3-2-7: Severability Clause
- 3-2-8: Savings Clause
- 3-2-9: Effective Date

3-2-1: **IMPOSITION OF TAX:** There is hereby imposed a use tax for the privilege of storing, using or consuming in the Town any construction and building materials, and motor and other vehicles on which registration is required, purchased at retail. Said tax is equal to three percent (3%) of the retail price and shall be imposed in accordance with the schedules set forth in the rules and regulations promulgated by the Colorado Department of Revenue or by separate ordinance by the Town. (Ord. 454, 10-21-85)

3-2-2: **COLLECTION, ADMINISTRATION AND ENFORCEMENT OF TAX:** The collection, administration and enforcement of this use tax shall be performed by the Town Clerk under the provisions of article 29, title 39, C.R.S., as amended, and under the rules and regulations promulgated by the Director of Revenue of the State of Colorado. That use tax imposed upon the privilege of storing, using or consuming any construction and building materials, shall be paid directly to the Town Clerk, and when applicable, the said tax shall be collected at the time of issuance of a building permit by the Town Clerk. That use tax to be imposed upon motor or other vehicles on which registration is required, purchased at retail, as provided for herein, shall be collected by the County Clerk at the time of registration of said motor or other vehicle. The Town shall enter into an agreement with the County Clerk for this collection and forwarding to the Town. (Ord. 279, 10-1-73)

3-2-3: **AMENDMENTS TO PROVISIONS:** The Board of Trustees may alter, amend or change this Chapter, except as to the three percentum (3%) rate of tax herein imposed, subsequent to adoption by a majority vote of the Board of Trustee. Such amendment, alteration or change need not be submitted to the electors of the Town for their approval.

3-2-4: **EFFECTIVE DATE OF TAX:** The effective date hereof shall be January 1, 1986, and shall apply to all construction and building materials, motor and other vehicles on which registration is required, stored, used or consumed in the Town on or after that date. (Ord. 454, 10-21-85)

3-2-5: **EXEMPTIONS FROM PAYMENT OF TAX:** The use tax set forth herein shall not apply to the following:

- (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 a business;
- (C) To the storage, use or consumption of tangible personal property brought into the Town by a nonresident thereof for his own storage, use or consumption while temporarily within the Town;
- (D) To the storage, use or consumption of tangible personal property by the United States government, or the State of Colorado, or its institutions, or its political subdivisions in their government 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, 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 the 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 sales or use tax of another county, city or town 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 elsewhere. The amount of the credit shall be equal to the tax paid by him by reason of the imposition of a sales or use tax or another county, city or town on his 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 or use of a motor vehicle if the owner is or was, at the time of purchase, a nonresident of the Town and he purchased the vehicle outside of the Town for use outside the Town and actually so used it for a substantial and primary purpose for which it was acquired and he registered, titled and licensed said motor vehicle outside of the Town;
- (I) To the storage, use or consumption of any construction and building materials and motor and other vehicles on which registration is required, if a written contract for the purchase thereof was entered into prior to the effective date of such use tax;

- (J) 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 hereof. (Ord. 278, 9-17-73)
- (K) Use Tax, Credit for Sales or Use Tax Previously Paid to Another Municipality: For transactions consummated on or after January 1, 1986, the Town's use tax shall not apply 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 municipality equal to or in excess of three percent (3%). A credit shall be granted against the Town's use tax with respect to a person's storage, use or consumption in the Town of tangible personal property purchased by him in a previous statutory or home rule municipality. The amount of the credit shall be equal to the tax paid by him by reason of the imposition of a sales or use tax of the previous statutory or home rule municipality on his purchase or use of the property. The amount of the credit shall not exceed three percent (3%).
- (L) Use Tax, Alternative Dispute Resolution Procedure, Deficiency Notice or Claim for Refund: For transactions consummated on or after January 1, 1986, in lieu of the procedure provided for in Title 1, Chapter 8 of this Code, the taxpayer may elect a hearing on the Town's final decision on a deficiency notice or claim for refund pursuant to procedure set forth in this subsection (L).
- (1) As used in this subsection (L), "state hearing" means a hearing before the Executive Director of the Department of Revenue or delegate thereof as provided in C.R.S., section 29-2-106.1 (3).
- (2) When the Town asserts that use taxes are due in an amount greater than the amount paid by a taxpayer, the Town shall mail a deficiency notice to the taxpayer by certified mail. The deficiency notice shall state the additional use taxes due. The deficiency notice shall contain notification, in clear and conspicuous type, that the taxpayer shall also have the right to elect a State hearing on the Town's denial of such taxpayer's claim for a refund of use tax paid.
- (3) The taxpayer shall request the State hearing within thirty (30) days after the taxpayer's exhaustion of local remedies. The taxpayer shall have no right to such hearing if he has not exhausted local remedies or if he fails to request such hearing within the time period provided for in this subsection (L)(3). For purposes of this subsection, "exhaustion of local remedies" means:
- (a) The taxpayer has timely requested in writing a hearing before the Town and such Town has held such hearing and issued a final decision thereon. Such hearing shall be informal and no transcripts, rules of evidence, or filing of briefs shall be required; but the taxpayer may elect to submit a brief, in which case the Town may submit a brief. The Town shall hold such hearing and issue the final decision thereon within ninety (90) days after the Town's receipt of the taxpayer's written request therefor, except the Town may extend

such period if the delay in holding the hearing or issuing the decision thereof was occasioned by the taxpayer, but, in any such event, the Town shall hold such hearing and issue the decision thereon within one hundred eighty (180) days of the taxpayer's request in writing therefor; or

- (b) The taxpayer has timely requested in writing a hearing before the Town and the Town has failed to hold such hearing or has failed to issue a final decision thereof within the time periods prescribed in subparagraph (3)(a) above.
- (4) If a taxpayer has exhausted his local remedies as provided in subsection (L)(3) above, the taxpayer may request a State hearing on such deficiency notice or claim for refund, and such request shall be made and such hearing shall be conducted in the same manner as set forth in C.R.S., section 29-2-106.1(3) through (7).
- (5) If the deficiency notice or claim for refund involves only the Town, in lieu of requesting a State hearing, the taxpayer may appeal such deficiency or denial of a claim for refund to the District Court of the County of Boulder, Colorado, as provided in C.R.S., section 29-2-106.1(8), provided the taxpayer complies with the procedures set forth in subsection (L)(3) of this Section.
- (6) Nothing in this subsection (L) shall prohibit the taxpayer from pursuing judicial review of a final decision of the Town as otherwise provided in Title 1, Chapter 8 of this Code. (Ord. 455, 1985)

3-2-6: TAX ALLOCATION FOR MEADOW PARK AND THEREAFTER FOR PARKS AND RECREATIONAL PURPOSES: The one percent (1%) increase in the use tax adopted on December 3, 1985, shall be allocated specifically for the purchase of Meadow Park and thereafter for parks and recreational purposes. (Ord. 488, 3-14-88)

3-2-7: SEVERABILITY CLAUSE: It is hereby declared to be the intention of the Board of Trustees that each and every part of this Chapter is severable, and if any term, phrase, clause, sentence, paragraph or section of this Chapter shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Chapter since the same would have been enacted by the Board of Trustees without the incorporation in this Chapter of any such unconstitutional or invalid term, phrase, clause, sentence, paragraph or section.

3-2-8: SAVING CLAUSE: Nothing in this Chapter shall be construed to affect any right, duty, or liability under any ordinances in effect prior to the effective date of this Chapter, and the same shall be continued and concluded under such prior ordinance.

3-2-9: EFFECTIVE DATE: This Chapter shall take effect January 1, 1986, and shall apply to transactions consummated on or after said date. (Ord. 455, 1985)

CHAPTER 3

TELEPHONE UTILITY COMPANIES' TAX

SECTION:

- 3-3-1: Levy of Tax
- 3-3-2: Time of Payment of Tax
- 3-3-3: Filing Statement
- 3-3-4: Failure to Pay
- 3-3-5: Inspection of Records
- 3-3-6: Local Purpose
- 3-3-7: Tax in Lieu of Other Business and Occupation Taxes
- 3-3-8: Penalty

3-3-1: **LEVY OF TAX:** There is hereby levied on and against each telephone utility company operating within the Town a tax on the occupation and business of maintaining a telephone exchange and lines connected therewith in the Town and of supplying local exchange telephone service to the inhabitants of the Town. The amount of the tax levied hereby shall be six dollars (\$6.00) per year for each telephone account for which local telephone exchange service is provided within the corporate limits of the Town on July 1 of such year, payable as provided in Section 3-3-2 of this Chapter. There shall be credited against the tax for 1979 any amount accrued and payable as an occupation tax for any portion of 1979 under any agreement between any telephone utility company and the Town.

3-3-2: **TIME OF PAYMENT OF TAX** The tax levied by this Chapter shall begin to accrue on May 1, 1979, and shall be due and payable for 1979 and each subsequent calendar year in full within thirty (30) days after the end of the calendar year.

3-3-3: **FILING STATEMENT:** On or before September 1 of each year, each telephone utility company subject to this Chapter shall file with the Town Clerk, in such form as the 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 July 1 of that year.

3-3-4: **FAILURE TO PAY:** If any telephone company subject to the provisions of this Chapter shall fail to pay the taxes as herein provided, the full amount thereof shall be due and collected from such company, and the same together with an addition of ten percent (10%) of the amount of taxes due shall be and hereby is declared to be a debt due and owing from such company to the Town. The Town Attorney, upon direction of the Board of Trustees, shall commence and prosecute to final judgment and determination in any court of competent jurisdiction an action at law to collect the said debt.

3-3-5: 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.

3-3-6: LOCAL PURPOSE: The tax herein provided is upon occupations and businesses in the performance of local functions and is not a tax upon those functions relating to interstate commerce. It is expressly understood that none of the terms of this Chapter be construed to mean that any telephone utility company is issued a franchise by the town.

3-3-7: TAX IN LIEU OF OTHER BUSINESS AND OCCUPATION TAXES: The tax herein provided shall be in lieu of all other occupation taxes or taxes on the privilege of doing business in the Town on any telephone utility company subject to the provisions of this Chapter, and in addition shall be in lieu of any free service furnished the Town by any said telephone utility.

3-3-8: PENALTY: If any officer, agent or manager of a telephone utility company which is subject to the provisions of this Chapter shall fail, neglect or refuse to make or file the annual statement of accounts provided in Section 3-3-3 hereof, the said officer, agent, manager or person shall, on conviction thereof, be punished by a fine of not less than twenty five dollars (\$25.00) nor more than three hundred dollars (\$300.00); provided, that each day after said statement shall become delinquent during which the said officer, agent, manager or person shall so fail, neglect or refuse to make and file such statement shall be considered a separate and distinct offense. (Ord. 348, 3-19-79)

CHAPTER 1
POLICE DEPARTMENT

SECTION:

- 4-1-1: Police Department Established
- 4-1-2: Police Chief; Duties, Bond
- 4-1-3: Duties of Police Officers
- 4-1-4: Oath
- 4-1-5: Uniforms
- 4-1-6: Duty of Citizens to Aid
- 4-1-7: Disposition of Confiscated or Stolen Property
- 4-1-8: Lost or Abandoned Property

4-1-1: **POLICE DEPARTMENT ESTABLISHED:** The Town shall have a paid Police Department consisting of a Police Chief and such number of police offers as in the judgment of the Board of Trustees may be necessary to the peace and good order of the Town. The Police Chief shall be the Town Marshall as require by Statute,¹ but shall be referred to in this Code as the Police Chief. (1969 Code, sec. 5.6; amd. 1985 Code)

4-1-2: **POLICE CHIEF; DUTIES, BOND:**

- (A) Within thirty (30) days of its first regular meeting following each biennial election, the Board of Trustees shall appoint a Police Chief who shall be the head of the Police Department, in compliance with applicable State Statute.² (1969 Code, sec. 5.7; amd. 1985 Code)
- (B) In addition to the duties imposed upon all members of the Police Department, he shall, subject to the control of the Board of Trustees, employ and exercise general supervision and control over the work of all other members of the Police Department, prescribe the number of hours and the times of day or night when police officers shall be on duty, and report to the Town Administrator any violation of duty on the part of any police officer or any failure to comply with any order of the Police Chief. (Ord. 396, 9-21-81; amd. 1985 Code)
- (C) Before entering upon the duties of such office, the Police Chief shall furnish a surety bond to be approved by the Board, in the amount of one thousand dollars

¹ Note: For offenses against police authority, see Chapter 6 of this Title.
C.R.S. 31-3-101(2).

² C.R.S. 31-4-304.

(\$1,000.00), conditioned upon the faithful discharge of the duties of his office.³
(1969 Code, sec. 5.7; amd. 1985 Code)

- (D) The Police Chief shall be an officer of the Town and shall have the same power that sheriffs have by law, coextensive with the County in cases of violation of Town ordinances, for offenses committed within the limits of the Town. He shall execute all writs and processes directed to him by the Municipal Judge in any case arising under a Town ordinance and receive the same fees for his services that sheriffs are allowed in similar cases. (Ord. 473, 9-21-87)

4-1-3: DUTIES OF POLICE OFFICERS: All members of the Police Department shall have powers and duties as follows:

- (A) They shall perform all duties required by the Police Chief.
- (B) They shall suppress all riots, disturbances and breaches of the peace, apprehend all disorderly persons in the Town, and shall pursue and arrest any person fleeing from justice in any part of the State.
- (C) They shall be the enforcement officers of the Town and shall see that the provisions of this Code and the laws of the State of Colorado are complied with. They shall arrest without process all persons engaged in the violation in their presence of any provision of this Code or the laws of the State. Upon such arrest, they shall forthwith convey such offenders before the proper officer to be dealt with according to law; provided, that they may incarcerate any person whom they shall arrest at a late and unusual hour of the night until the following morning, and provided further, that in the special cases relating to traffic offenses set forth in the Model Traffic Ordinance,⁴ they may release an arrested person upon his written promise to appear in court with or without bond.
- (D) They shall report such offenses as may come to their knowledge to the proper Town official, securing a warrant for the arrest of offenders when desirable.
- (E) They shall execute and return all writs and processes directed to them by the Municipal Judge, in any case arising under a Town ordinance.
- (F) They shall observe the condition of streets, sidewalks and alleys of the Town, and of any obstruction, nuisance or impediments therein, and shall take necessary measures to remove or abate the same. (1969 Code, sec. 5.8; amd. 1985 Code)
- (G) The police officers, except the Police Chief, shall be employees of the Town and shall hold their positions as such pursuant to the personnel policy as promulgated by the Board of Trustees from time to time. (1985 Code)

³ C.R.S. 31-4-401.

⁴ See Title 5, Chapter 1 of this Code.

4-1-4: **OATH:** Before entering upon the duties of his office, each police officer shall take and subscribe an oath that he will support the Constitution and laws of the State of Colorado, and the ordinances of the Town, and that he will faithfully perform the duties of the office upon which he is about to enter. (1969 Code, sec. 5.9)

4-1-5: **UNIFORMS:** Every police officer shall wear at all times, while on duty, a uniform of the type and quality prescribed by the Police Chief. (1969 Code, sec. 5.10; amd. 1985 Code)

4-1-6: **DUTY OF CITIZENS TO AID:** It shall be the duty of all persons, when called upon by any police officer, to promptly aid and assist such officer in the discharge of his duties. (1969 Code, sec. 5.11)

4-1-7: **DISPOSITION OF CONFISCATED OR STOLEN PROPERTY:** Property which has come into the possession of the Police Department as the result of being confiscated by officers of the Town in the normal course of duty, or as the result of being stolen, shall be held in storage by said Department for a period of not less than ninety (90) days. In the event that said property is not claimed by the rightful owner within the ninety (90) day period, the Police Department may conduct private or public sales for the disposition of said property, but only after due notice of the sale in a newspaper having general circulation within the County of Boulder. Notice of each sale shall be published twice the first notice appearing not less than ten (10) days prior to sale, and the second appearing on the Thursday immediately preceding said sale. Each notice shall contain a description sufficient to identify each item proposed for sale, as well as relate the time and place of sale. The proceeds of any sale conducted by the Police Department shall forthwith be paid over to the Town Treasurer. (Ord. 312, 3-15-76; amd. 1985 Code)

4-1-8: **LOST OR ABANDONED PROPERTY:** Any person, other than a police officer on duty, who finds any item of lost or abandoned personal property with an apparent value exceeding twenty five dollars (\$25.00) shall immediately turn over such property to the Lyons Police Department. If, after a period of thirty (30) days, the property remains unclaimed, at the request of the finder, the property shall be returned to the finder. The finder may then claim said property by advertising a brief description of the property one day per week for two (2) consecutive weeks in a newspaper of general circulation in Lyons. After a period of ninety (90) days from the date the advertisement first appears, if the property remains unclaimed by its rightful owner, said property shall thereafter belong to the finder.

In the event that the finder does not wish to claim the property from the Police Department, the provisions of Section 4-1-7 of this Chapter shall apply. If, after costs of advertising are incurred by the finder, the rightful owner claims the property, the finder shall not be required to return the property to the owner until all advertising charges are paid.

Nothing in this Section shall terminate the rights of a lawful owner of personal property in the event that the finder has actual or constructive notice of the identity of the owner, or that said property was not in fact lost or abandoned. (1985 Code)