

**CHAPTER 1  
ADMINISTRATION AND MANAGEMENT**

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**Section 1-1. Incorporation.**

The Town of Mountain Park, Oklahoma, within the corporate limits as now established or as hereafter may be established, shall continue to be a *municipal* body politic and corporate in perpetuity under the name of the "Town of Mountain Park, Oklahoma." It shall succeed to and possess all the property, rights, privileges, franchises, powers and immunities now belonging to the corporation known as the Town of Mountain Park, Oklahoma, and shall be liable for all debts and other obligations for which the corporation is now *or may hereafter become* legally bound.

**Section 1-2. Form of Government.**

The *municipal government* provided for the Town of Mountain Park, Oklahoma, shall be the "Town Board of Trustees" form of government. All powers of the *municipality* shall be exercised in the manner prescribed by this Code of Ordinances, future *ordinances* or *state law*; provided, that, this Code and all future *ordinances* are not repugnant to the State Constitution and Laws.

**Section 1-3. General Powers of the Municipality.**

1. The Town of Mountain Park, Oklahoma, shall have all the powers, functions, rights, privileges, franchises and immunities specifically granted to *municipalities* or not prohibited by the State Constitution
2. The Town of Mountain Park, Oklahoma, shall have the power to adopt a corporate seal and alter the same, to sue and be sued, to make contracts and to grant, extend and renew franchises. It shall have the power, in accordance with the State Constitution and Laws, to accept and administer *federal* and State grants-in-aid. It shall have the power to ordain and enforce local legislation, consistent with the State Constitution and Laws, for the proper organization and functioning of *municipal government*, for the preservation and enforcement of good government and order, for the protection of health, life, peace,

safety, morals and property, for the prevention, summary abatement and removal of nuisances, and otherwise for the promotion of the common welfare.

3. The enumeration of particular powers of this Code of Ordinances shall not be deemed to be exclusive or limiting. In addition to the powers enumerated herein or implied hereby, the Town of Mountain Park, Oklahoma, shall have all the powers which, under the State Constitution and Laws, it would be competent for this Code of Ordinances specifically to enumerate.

**Sections 1-4 through 1-9.** (Reserved for future use)

**Article 2. Town Board of Trustees**

**Section 1-10. Election and Terms of Trustees and Officers**

1. The Town Board of Trustees shall consist, and be composed of, three (3) Trustees. Each Trustee shall continue to be nominated and elected at large after October 5, 2009, according to current State Law, without regard to their place of residence within the corporate limits of the Town of Mountain Park, Oklahoma. Trustees shall be actual residents within, and registered voters of, the Town of Mountain Park, Oklahoma.
2. The Resolution of the Town Board of Trustees calling for a General or Special Election to fill the office of Trustee shall state the number of four (4) year terms and the number of unexpired terms, if any, to be filled. The Resolution shall direct that the ballot shall state the number of offices of Trustees to be filled for each term, and that the voters shall vote for the number to be filled. Candidates for the office of Trustee shall file for a specific term, which shall be designated on the Declaration of Candidacy. **Candidates** receiving the largest pluralities for each designated term shall be elected.
3. At the General Election on the 1<sup>st</sup> Tuesday in April, 2015, the Town Clerk-Treasurer and two (2) Trustees shall be elected for a term of four (4) years; at the General Election on the 1<sup>st</sup> Tuesday in April, 2017, one (1) Trustee shall be elected for a term of four (4) years.
4. All Trustees and the Town Clerk-Treasurer shall be elected for terms of four (4) years.
5. Pursuant to **Title 11 O.S. § 16-302, as is currently in force or as may later be amended,** the Town of Mountain Park, Oklahoma, declares that it shall not be governed by the Oklahoma Town Meeting Act as a means of electing its officers and deciding Initiative and Referendum questions.
6. The Town of Mountain Park, Oklahoma, shall continue to elect its Officers and decide Initiative and Referendum questions through Elections conducted by the County Election Board, pursuant to Title 11, § 16-101, et seq. of Oklahoma Statutes, **as are currently in force or may later be amended.**

**Section 1-11. Powers of the Town Board of Trustees.**

Except as otherwise provided in this Code of Ordinances, all powers of the Municipality, including the determination of matters of policy, shall be vested in the Town Board of Trustees; said Town Board shall have, and may utilize, all of the powers granted to the Municipality and said Town Board by the State Constitution and Laws.

**Section 1-12. Municipal Policy and Business.**

1. The Town Board of Trustees of Mountain Park, Oklahoma, shall conduct all business of the Municipality, set policy for the efficient administration of Municipal Government, administratively supervise all activities or Municipal employees, and carry out their responsibilities, powers and duties as officers and as a corporate and politic body, within the limits prescribed by the State Constitution and Laws and the Code of Ordinances of the Town of Mountain Park, Oklahoma.
2. It shall be the policy of the Municipal Government that no person shall be discriminated against on the grounds of race, creed, color, sex, religion, handicap, national origin or age in employment or other activities sponsored directly or indirectly by the Town of Mountain Park, Oklahoma.
3. Every member of the Town Board of Trustees who ~~shall be~~ *is* present when the opportunity or need arises to vote upon a question, shall vote thereon, unless said member is directly or indirectly interested in the question, in which event said interest shall be fully disclosed to the Town Board and it shall be made a matter of record.

**Section 1-13. Town Board Meetings.**

1. Municipal business shall be conducted at regularly scheduled open and public meetings held in the Town Hall (or another agreed upon place which is open to the public), on the Second Monday of each month, or the next following day which is not a holiday, in the event of conflict with a holiday, beginning at 7:00 o'clock p.m.
2. Special or Emergency Town Board Meetings may be called by the Mayor, or by a majority of the Trustees, upon the serving of notice as required by current State Law.
3. The Town Board of Trustees shall establish, by motion or Resolution, an order of business for the conduct of its meetings.

**Section 1-14. Removal of Trustees; Vacancies.**

1. Any Trustee, including the Mayor, may be removed from office for any cause specified by, or using the methods prescribed and specified by, applicable State Law for the removal of officers, including *without limitation*, Title 22 *O.S. §* 1181, et seq., as *currently in force or as may later be* amended.

2. Whenever a member of the Town Board of Trustees is absent from more than one-half (½) of all Regular and Special Meetings of said the Town Board held within any period of four (4) consecutive months, said person shall thereupon cease to hold office, unless the remaining members of the Town Board vote to retain said the person on the Town Board.
3. Vacancies in the membership of the Town Board of Trustees shall be filled according to applicable provisions of State Law.

**Sections 1-15 through 1-19.** (Reserved for future use)

**Article 3. Officers, Employees, Boards and Commissions**

**Section 10-20. Mayor; Acting Mayor.**

1. Town Board of Trustees shall elect one (1) of its members as Mayor. The Mayor shall be elected in each odd-numbered year, at the 1<sup>st</sup> Town Board meeting held after the Trustees' terms begin, or as soon thereafter as practicable.
2. When a vacancy occurs in the Office of Mayor, the Town Board of Trustees shall elect another Mayor from among its members to serve for the duration of the unexpired term.
3. The Mayor shall preside at all meetings of the Town Board of Trustees and may call Special Meetings thereof.
4. The Mayor shall certify to the correct enrollment of all Ordinances and Resolutions passed by the Town Board of Trustees. The Mayor shall have all the powers, rights, privileges, duties and responsibilities of a Trustee, and, as an elected representative of the citizens of a Ward, may vote on all matters that come before the Town Board of Trustees.
5. The Mayor shall be recognized as the head of the Municipal Government for all ceremonial purposes.
6. In order to ensure continued service and leadership during the absence, disability or suspension of the Mayor, the Town Board of Trustees shall elect an Acting Mayor from among its members.
7. The Mayor shall perform all other duties prescribed by State Law or this Code of Ordinances.

**Section 1-21. Town Clerk—Treasurer.**

1. The Town Clerk-Treasurer, as an officer of the Town of Mountain Park, Oklahoma, shall attend all meetings of the Town Board of Trustees and keep a journal of the proceedings of the Town Board.

2. The Town Clerk-Treasurer shall have custody of all documents, records and archives of the Municipality, as well as be custodian of the Municipal Seal.
3. The Town Clerk-Treasurer shall attest and affix said *the Town* Seal to documents as required by Law or Ordinance, and shall see that all Ordinances passed are kept on file, in the Office of the Town Clerk-Treasurer.
4. The Town Clerk-Treasurer shall so keep all accounts as to show where and from what sources all monies paid have been derived, and to whom and when such monies or any part thereof have been paid. All books, accounts and vouchers shall at all times be subject to the examination of the Town Board of Trustees.
5. The Town Clerk-Treasurer shall maintain a general accounting system for the Municipal Government.
6. The Town Clerk-Treasurer shall have such further powers and duties as may be prescribed by this Code of Ordinances, by applicable State Law or by the Town Board of Trustees.

**Section 1-22. Office Manager/Administrative Assistant.**

1. The position of Office Manager/Administrative Assistant is hereby created.
2. *The position of Office Manager/Administrative Assistant* shall be filled by the person serving as Town Clerk-Treasurer, unless the Town Board of Trustees shall otherwise prescribe, by Ordinance.
3. The Office Manager/Administrative Assistant shall perform such additional office operations and maintenance duties as the Town Board may direct.
4. The salary for the Office Manager/Administrative Assistant shall be set by Ordinance of the Town Board of Trustees; such salary shall not be subject to Constitutional restrictions. All benefits shall be provided in accordance with Municipal Policy.

**Section 1-23. Police Department; Chief; Personal Property; Mutual Aid.**

1. There is hereby created a Police Department for Mountain Park, Oklahoma, the head of which shall be the Chief of Police. The Chief of Police shall be appointed by the Town Board of Trustees, with a term of office of two (2) years, running concurrent with Town Board Elections, or until such services are terminated by death, resignation, removal by the Town Board of Trustees or other legal manner. Law enforcement assistance may also be provided, as a Municipal service, on a contractual basis.
2. One (1) or more Police Officers may be appointed by the Chief of Police, subject to confirmation by the Town Board of Trustees. *The* Police Officers may be removed by

the Town Board of Trustees, at a Regular Meeting, by a majority vote of all of *the* Town Board members.

3. The Chief of Police and all Police Officers shall possess the powers, and be subject to the liabilities possessed and conferred by Law upon Sheriffs, in executing the orders of the Town Board of Trustees, or enforcing the Code of Ordinances of the Town of Mountain Park, Oklahoma. All policemen shall be considered officers of the Town.
4. It shall be the duty of the Chief of Police and/or *the* Police Officers to bring to justice all violators of Municipal Ordinances and *federal* and State Laws, and to turn such violators over to the proper authorities. The Chief of Police *and/or the Police Officers* shall serve all warrants, writs, executions and other process, properly directed and delivered.
5. The Chief of Police and each Police Officer shall be paid such compensation as the Town Board of Trustees may prescribe by motion or Resolution.
6. All personal property coming into the possession of any Police Officer, which has been found, stolen or taken off the person, or out of the possession of, any prisoner or person suspected of, or charged with being a criminal, and which is not known to belong to some person laying claim thereto, shall be delivered into the charge of the Chief of Police *or a Police Officer*, who shall make a permanent, written record of said property, including the date and circumstances of the receipt thereof, the name of the person from whom it was taken (or the place where it was found) the subsequent disposal thereof, the date of sale, name and address of the purchaser, and the amount for which it was sold.
7. Any personal property (other than animals) which remains unclaimed and in the possession of the Chief of Police *or a Police Officer*, or the ownership of which is not satisfactorily established for a period of thirty (30) days, shall be sold and the proceeds of the sale paid over to the Town Clerk-Treasurer, who shall issue a receipt therefor and deposit the same to the credit of the General Fund of the Municipality, except for such personal property as in the opinion of the Mayor can be more advantageously used by some Department or Office of the Municipal Government. Ten (10) days before a sale of such unclaimed property, the Chief of Police *or a Police Officer* shall have posted in a conspicuous place in the Town Hall, notice of the time, place and manner of such sale, including the general description of the property to be sold. If, in the opinion of the Mayor, all or any of the personal property may be more advantageously used in any Municipal Department or Office, the Mayor shall so instruct the Chief of Police in writing and said Police Chief shall thereupon deliver the designated property to the Department or Office of Municipal Government and make a permanent record of its disposition.
8. Any personal property found by a person other than a public official or employee, which is delivered to any Police Officer for identification, if not claimed or identified within thirty (30) days, shall, within ten (10) additional days thereafter, if requested by the finder, be returned to said finder, and a record of such disposal made thereof. If the finder does not request return of the property within such additional ten (10) days, then

the Chief of Police *or a Police Officer* shall sell the property as if it had been found by a public official or employee, or, on the instruction of the Mayor, deliver it to some Municipal Department for its use.

9. If any property is sold as herein provided, and the owner thereof takes and recovers possession of the same from the purchaser, the amount paid therefor shall be returned to the purchaser, upon verified claim being submitted and approved by the Town Board of Trustees.
10. The personal property of a deceased person shall be delivered only to the next of kin of such person or to the legally appointed representative of the estate. If the personal property is claimed by the legally appointed representative of the estate of the deceased, a certified copy of the order of the County Court appointing such person shall be deemed sufficient authority to support the claim. If the personal property is claimed by the next of kin, the claimant shall furnish an affidavit supporting entitlement to possession of said property; the affidavit shall be deemed sufficient authority to support the claim. If personal property of a deceased person remains unclaimed for a period of ninety (90) days, it shall be disposed of in the appropriate manner provided in this Section.
11. The Chief of Police, or a designated representative, is authorized to direct that any Police Officers of the Town of Mountain Park, Oklahoma, may provide law enforcement assistance to another Municipality, County Government or the Oklahoma Highway Patrol in an emergency, provided, that, a written request from an official representative of the other Municipality, County Government or the Oklahoma Highway Patrol has been received and approved by the Town Board.
12. The Town of Mountain Park, Oklahoma City shall provide salaries, insurance and other regular benefits to Town Police Officers providing emergency law enforcement services to another Municipality, County Government or the Oklahoma Highway Patrol. The Town may seek compensation from the requesting County Government or the Oklahoma Highway Patrol.
13. The Mayor or Police Chief of the Town of Mountain Park, Oklahoma, is also authorized to request law enforcement assistance from other Municipalities, in emergency situations. In such cases, the assisting Police Officers of the other Municipalities shall have all of the same powers and duties as fully as if employed by the Town of Mountain Park, Oklahoma; however, salaries insurance and other benefits shall not be paid by the Town of Mountain Park, Oklahoma.
14. In all events, the Police Officers of the Town of Mountain Park, Oklahoma, shall return to their regular duties when directed to do so by the Mountain Park Police Chief, or the Police Chief (or authorized representative) of the requesting Municipality, County Government or the Oklahoma Highway Patrol, whichever direction occurs first.
15. When the Mountain Park Police Chief shall direct, the assisting Police Officers of the other Municipalities, County Government or the Oklahoma Highway Patrol, shall

return to their own regularly scheduled duties in their own Municipalities, County or the Oklahoma Highway Patrol and those assisting Police Officers shall cease to have the powers and duties of Police Officers regularly employed by the Town of Mountain Park, Oklahoma.

16. The Chief of Police and each Police Officer shall perform all other duties prescribed by Law or Ordinance.

**Section 1-24. Reserve Police Organization.**

1. There is hereby created for the Town of Mountain Park, Oklahoma, a Reserve Police Organization.
2. The Chief of Police may appoint a regular full-time Police Officer or other persons to be the Officer-in-Charge of the Reserve Officers. This appointment may be changed or terminated at the discretion of the Chief of Police. The Officer-in-Charge of the Police Reserves may, appoint and/or remove assistants within the Reserves to assist in the operation of the Police Reserves. The Officer-in-Charge or an assistant will handle all work schedules, training classes or other special assignments of Reserve Officers. Probationary Reserve Officers, defined as lacking their certification from the Council of Law Enforcement Education and Training (CLEET) and still within the probationary period of one (1) year, shall have limited duties and powers. They shall not be allowed to function as single officers but must always be in the presence or control of a full-time officer.
3. Reserve Officers, defined as having their certification from the Council of Law Enforcement Education and Training (CLEET) and not within a probationary period, shall be recognized as having the same police powers as a full-time officer. At the discretion of the Chief of Police, they may be allowed to function as single officers in enforcing the Laws and Code of Ordinances of the Town of Mountain Park, Oklahoma.
4. A Reserve Police Officer shall serve on a part-time basis and shall perform all duties only while on authorized duty, and for not more than twenty-five (25) hours per calendar week.
5. Such Reserve Officers must meet the minimum requirements of Section 3311 of Title 70 of the Oklahoma Statutes.
6. Reserve Police Officers are authorized to join the Oklahoma Reserve Law Officers Association and establish a local Chapter of this Organization.
7. Any applicant for the position of Reserve Police Officer must be of reasonable health and character. Reserve Police Officers shall be appointed by the Chief of Police, with confirmation required from the Town Board of Trustees. After such confirmation, all new members shall be on probation for a period of one (1) year.



8. There shall be two (2) regular meetings and/or drills each month to be held on the first and third Wednesday. All reserves are to be present at all Regular Meetings. Any member who misses two (2) consecutive meetings without being excused by the **Officer-in-Charge** will be automatically dropped from the rolls. A member who misses twenty-five percent (25%) of the meetings, drills or schools in a one (1) year period running from January 1<sup>st</sup> to December 31<sup>st</sup>, **will be automatically dropped from the rolls.** Any member who refuses to attend training classes will be dropped **from the rolls.**
9. Any member of the Police Reserves will **may** be dropped from the rolls for any of the following: **(a) conduct unbecoming a police officer, (b) any act of insubordination, (c) neglect of duty, (d) any violation of the rules and regulations of the Mountain Park Police Department, (e) an arrest or conviction for a felony offense or a crime of moral turpitude.**
10. The **Mountain Park Police** Reserve Organization can be dissolved only by authority of the Town Board of Trustees, acting by Ordinance.

**Section 1-25. Municipal Judge; Alternate and Acting Judges.**

1. There shall be one (1) Judge of the Municipal Court **of Mountain Park**, who shall be appointed by the Mayor, with the consent of the Town Board of Trustees;
2. The Municipal Judge shall be at least twenty-five (25) years of age, **and an attorney licensed to practice in the State of Oklahoma and in good standing with the Oklahoma Bar Association** and be of good moral character. A Judge who is a licensed attorney may engage in the practice of law in other Courts, but shall not accept employment inconsistent with duties as a Municipal Judge or arising out of facts which give rise to, or are connected with, cases within the jurisdiction of the Court pending therein, or which might become the subject of proceedings therein.
3. The official term of the Municipal Judge **may** be two (2) years, expiring on the 30<sup>th</sup> day of June, in each odd-numbered year, but another term length may approved or agreed upon by the Board of Trustees. The Municipal Judge, unless sooner removed, shall serve until a successor is appointed and qualified.
4. The Judge of the Municipal Court shall receive **compensation** as prescribed by the Town Board of Trustees, paid in the same manner as the salaries of other Municipal employees, **or as otherwise approved or agreed upon by the Board of Trustees.**
5. The Municipal Judge may prescribe rules, consistent with the State Constitution and Laws and this Code of Ordinances, for the proper conduct of the business of the Municipal Court.
6. There may be appointed an Alternate Judge of the Municipal Court, possessed of the same qualifications as the Municipal Judge; If, at any time, there is not a Municipal Judge or Alternate Judge, duly appointed and qualified, available to sit as Municipal

Judge, the Town Board of Trustees may appoint some person possessing the qualifications required by this Chapter as the Municipal Judge, who shall preside as Acting Judge over the Municipal Court in the disposition of pending matters, until such time as a Municipal Judge or Alternate Judge shall be available.

7. An Alternate Judge or an Acting Judge shall be paid, as prescribed by the Town Board of Trustees.
8. Judges shall be subject to removal from office by the Town Board of Trustees, **Removal of the Municipal Judge, Alternate Municipal Judge or Acting Municipal Judge may be without cause or for cause, including without limitation,** the causes prescribed by the State Constitution and Laws for removal from public offices.
9. A vacancy in the Office of Municipal Judge shall occur if the incumbent dies, resigns, ceases to possess the qualifications for the office, or is removed. Upon the occurrence of a vacancy in the Office of Municipal Judge the Mayor shall appoint a successor to complete the unexpired term, using the same procedure as for an original appointment.
10. **The Office(s) of the Municipal Judge, the Alternate Municipal Judge or the Acting Municipal Judge may be filled on a contractual basis.**

**Section 1-26. Town Attorney.**

1. The Town Attorney may be appointed by the Town Board of Trustees on a contractual basis.
2. It shall be the duty of the Town Attorney to give legal advice on questions submitted by the Town Board of Trustees, when the subject matter concerns the duties of any Municipal officials or employees, or the performance of their duties.
3. The Town Attorney shall ***draft*** such Ordinances, Resolutions, notices, forms, leases, deeds, papers or other documents as may be required or requested by the Town Board of Trustees.
4. The Town Attorney shall be authorized to appear, prosecute and defend all actions wherein the Town of Mountain Park, Oklahoma, is a party, and shall institute proceedings in courts of law upon the order of the Town Board of Trustees.
5. The Town Attorney shall be allowed actual and necessary traveling and hotel expenses while outside the Town of Mountain Park, Oklahoma, and on official business for said Town; provided, that, said business has been approved and directed by the Town Board of Trustees.
6. The Town Attorney shall perform such other duties as the Town Board of Trustees may require; provided, that, such duties are included within the scope of the contractual arrangement.

**Section 1-27.**            **Fire Chief.**

1. There is hereby created the Office of Chief of the Fire Department, who shall be appointed by the Town Board of Trustees, with a term of office of two (2) years, running concurrent with Town Board of Trustee Elections, or until all services are terminated by death, resignation, removal by said Town Board or other legal manner.
2. Duties of the Fire Chief shall include, ***without limitation:***
  - a. The Fire Chief shall have supervision and control of the Fire Department, subject to the State Law, the provisions of this Chapter, other Ordinances of the Municipality and the Town Board of Trustees; the Fire Chief shall diligently perform the duties imposed by Law and Ordinance;
  - b. The Fire Chief shall be held responsible for the general condition and efficient operation of the Fire Department and the training of members, and may assign duties to other members of said Department;
  - c. The Fire Chief shall inspect, or cause to be inspected by members of the Department, the fire hydrants and water supply sources of the Town at least once each year;
  - d. The Fire Chief should maintain a library or file of publications on fire prevention and fire protection;
  - e. The Fire Chief shall attend all fires and direct and have complete charge of the officers and members of the Fire Department in the performance of their duties;
  - f. The Fire Chief should ensure that the Town Board of Trustees and the Municipality's citizens are kept informed on fire hazards in the Community and on the activities of the Fire Department;
  - g. The Fire Chief shall see that each fire is carefully investigated to determine its cause and, in the case of incendiarism, shall notify proper authorities and secure and preserve all possible evidence for future use in the case;
  - h. The Fire Chief shall see that complete records are kept of all fires, inspections, apparatus, equipment, personnel and other information about the work of the Fire Department; and
  - i. The Fire Chief shall file the appropriate fire loss reporting forms with the Office of the State Fire Marshal, as required by current State Law.

**Section 1-28.**            **Assistant Fire Chief; Other Officers.**

1. The Assistant Chief of the Fire Department shall be appointed by the Town Board of Trustees. In the absence of the Fire Chief, the Assistant Fire Chief shall command the Fire Department and be held responsible therefore in all respects, with the full powers and responsibilities of the Fire Chief.
2. The officers of the Fire Department shall be selected *based* upon their *leadership ability*, knowledge of fire-fighting and fire-fighting equipment *and personal and physical fitness*.
3. One (1) member elected by the members of the Fire Department shall be Secretary-Treasurer *whose* duties shall consist of calling the roll at each meeting, keeping the minutes of each meeting and collecting any money due *the* Department by the members.

**Section 1-29. Municipal Building Inspector.**

1. There is hereby created the Office of Municipal Building Inspector within the administrative structure of the Town of Mountain Park, Oklahoma. The Municipal Building Inspector shall be appointed by the Town Board of Trustees; This position may also be filled on a contractual basis.
2. The powers and duties of the Municipal Building Inspector shall be as follows:
  - a. To enforce all *applicable* provisions of the Codes adopted by this Code of Ordinances;
  - b. To receive and process applications required by such Codes or this Code of Ordinances;
  - c. To review Building Permit applications, other Permit applications, issue required Certificates and serve as the Zoning Administration Officer for the Town.
  - d. To examine premises for which Permits have been issued under such Codes or this Code of Ordinances and make necessary inspections to see that the provisions of the Codes or this Code of Ordinances are complied with and that construction is done safely;
  - e. To investigate, when requested by the Town Board of Trustees, or when the public interest so requires, matters referred to in such Codes and render written reports on the same;
  - f. To issue such notices or orders as may be necessary to enforce compliance with the adopted Codes or this Code of Ordinances, to remove illegal or unsafe

conditions, to secure the necessary safeguards during construction or to require adequate exit facilities in buildings and structures; and

- g. To make inspections required under the provisions of the Codes adopted by this Code of Ordinances, or to ensure that inspections are made by a duly-appointed assistant.

**Section 1-30.**            **Animal Control Officer.**

1. The Mayor, with the approval of the Town Board of Trustees, may appoint a person, persons or other entity to serve as the Animal Control Officer (s) for the Town of Mountain Park, Oklahoma; said Officer(s) *may* be appointed for an indefinite term, and may be removed by said Town Board.
2. The salary of the Animal Control Officer(s) shall be established by the Town Board of Trustees and may be on *an hourly basis, a* salary basis or a contractual fee system related to enforcement activities.

**Section 1-31.**            **Emergency Management Director.**

1. The position of Emergency Management Director is hereby created, to be appointed by the Mayor, with the approval of the Town Board of Trustees.
2. The Emergency Management Director shall be the executive head of the Department of Emergency Management and shall be responsible for carrying out the Emergency Management Program of the Town of Mountain Park, Oklahoma.
3. The Emergency Management Director shall have the authority and responsibility to:
  - a. Form an organization to prepare and implement an Emergency Management Program;
  - b. Form committees to perfect such an organization;
  - c. Appoint the Chairman of such committees;
  - d. Cooperate with other Emergency Management agencies; and,
  - e. Formulate plans, gather information and maintain records for the Emergency Management Department.
4. The Emergency Management Director may be reimbursed for expenses incurred in the performance of official duties; provided, that, such expenses are at the direction of, and approved by, the Town Board of Trustees.

5. In the event of an emergency, *whether* resulting from natural causes *or otherwise*, the Emergency Management Director, after authorization from the Mayor, shall have the authority to enforce all regulations relating to Emergency Management, for the purpose of protecting residents of the Town of Mountain Park, Oklahoma.

**Section 1-32. Emergency Management Department.**

1. There is hereby established an Emergency Management Department under the executive branch of the Municipal Government, which shall consist of an Emergency Management Director and an Emergency Management Advisory Committee.
2. The purpose of *the* Department shall be to be prepared for, and function in the event of, emergencies endangering the lives *or* property of the people of the Town of Mountain Park, Oklahoma, and to perform all functions necessary and incident to the protection of the lives, health and property of the citizens of *the* Community.

**Section 1-33. Emergency Management Advisory Committee.**

1. The Emergency Management Advisory Committee shall consist of the Mayor, who shall serve as Committee Chairman, and two (2) members appointed by the Mayor, with the approval of the Town Board of Trustees. *The* members shall serve at the pleasure of the Town Board of Trustees.
2. The Emergency Management Advisory Committee shall select from its members a Vice-Chairman and a Secretary.
3. The Emergency Management Advisory Committee shall hold such meetings as *may be necessary or* are directed by the Mayor or the Town Board of Trustees.
4. The function of the Emergency Management Advisory Committee shall be to act in an advisory capacity to, and as needed or requested by, the Mayor, the Emergency Management Director or the Town Board of Trustees.

**Section 1-34. Municipal Planning Commission; Local Capital Improvements Planning Committee.**

1. There is hereby created a Municipal Planning Commission to serve as an advisory board for the Town of Mountain Park, Oklahoma, to be composed of at least five (5) voting members. The Mayor and the Town Clerk-Treasurer shall serve as ex-officio members of *the* Commission, without voting powers.
2. Upon the initial appointment of members to the Municipal Planning Commission, the Mayor shall designate one (1) member to serve for a period of one (1) year, two (2) members to serve for a period of two (2) years, and two (2) members to serve for a period of three (3) years. All subsequent appointments of members shall be for a three (3) year term, and until their successors are appointed and qualified.

3. The members of the Municipal Planning Commission shall be nominated for appointment by the Mayor and confirmed by the Town Board of Trustees, shall be residents of the Town of Mountain Park, Oklahoma, and shall serve without salary.
4. Members of the Municipal Planning Commission may be removed by the Town Board of Trustees for inefficiency, neglect of duty, malefaction in office or other cause established by Resolution of the Town Board; vacancies occurring other than through the expiration of a term shall be filled only for the unexpired term by the Town Board of Trustees.
5. Within five (5) days of the appointment and qualification of the members of the Municipal Planning Commission, said Commission shall meet and elect one (1) of their number as Chairman, one (1) as Vice-Chairman and one (1) as Secretary; in addition, the Municipal Planning Commission may create and fill such other offices as it may deem necessary. The term of all such offices shall be one (1) year, with eligibility for re-election. Three (3) members of the Commission shall constitute a quorum.
6. There is hereby created a Local Capital Improvements Planning Committee for the Town of Mountain Park, Oklahoma, in compliance with the provisions of the Oklahoma Capital Improvements Planning Act (*Title 62 O.S. § 901, et seq. as may be amended*). The Local Capital Improvements Planning Committee shall consist of the three (3) voting members of the Town Board of Trustees; All members must be residents of the Town of Mountain Park, Oklahoma, and shall serve without salary. Terms of the members shall be established in the same manner as for those of the Municipal Planning Commission, and removal procedures for the Committee shall also be the same as for said Municipal Planning Commission. Unless the Town Board of Trustees, at its discretion, specifically designates a separate group of persons, the Mountain Park, Oklahoma, Town Board of Trustees shall serve as the Local Capital Improvements Planning Committee. The Local Capital Improvements Planning Committee has the general responsibility to assist the Town of Mountain Park, Oklahoma, in planning for the future development, growth and improvement of said Town of Mountain Park, Oklahoma, and in preparing, adopting, implementing and amending the local Capital Improvements Plan and its related programs, consistent with the goals, guidelines and other provisions of the Oklahoma Capital Improvements Planning Act; it shall also:
  - a. Prepare the Town's Capital Improvements Plan;
  - b. Make recommendations to the Town Board of Trustees regarding the adoption of the Plan;
  - c. Serve in an ongoing advisory capacity regarding implementation of the Plan, particularly in the Annual Update phase of the planning process;
  - d. Conduct public hearings and solicit and encourage citizen participation, as required by, and in accordance with, applicable provisions of the Oklahoma Capital Improvements Planning Act; and,

- e. Take such other actions as may be necessary to carry out the Town's Capital Improvements Planning process, consistent with local Ordinances and policy, and State Law requirements, including the capacity to recommend agreements with other jurisdictions, in order to carry out the purposes of the Capital Improvements Planning process.

**Section 1-35. Zoning Board of Adjustment; Floodplain Variance Appeals Board.**

1. A Zoning Board of Adjustment is hereby created for the Town of Mountain Park, Oklahoma. Said Board shall consist of five (5) members, appointed by the Town Board of Trustees. The term of the members thereof and the filling of vacancies therein shall be as set by the Town Board. The Zoning Board of Adjustment shall adopt rules in accordance with the provisions of this Section or any amendment thereto. Meetings of the Zoning Board of Adjustment shall be held at the call of the Chairman and at such times as such Board may determine. All meetings of the Zoning Board of Adjustment shall be open to the public. The Zoning Board of Adjustment shall keep minutes of its proceedings, show the vote of each member upon each question, or, if absent or failing to vote, indicate such fact, and shall keep a record of its examinations and other official actions, all of which shall be immediately filed in the Office of the Town Clerk-Treasurer and become a public record.
2. The Zoning Board of Adjustment, shall have the following powers:
  - a. To hear and decide Appeals when it is alleged there is error in any order, requirement, decision or determination made by the Town Clerk-Treasurer, Municipal Building Inspector, or other administrative official;
  - b. To hear and decide Special Exceptions to the terms of the Zoning or other Ordinances upon which the Zoning Board of Adjustment is required to pass; and
  - c. To authorize upon appeal in specific cases, variances from the terms of such Ordinances as will not be contrary to the public interest, where owing to special conditions, a literal enforcement of the provisions of the Ordinance will result in unnecessary hardship, so that the spirit of the Ordinances will be observed and substantial justice done.
3. The Zoning Board of Adjustment shall also serve as the Appeals Board to hear and render judgment on requests for Variances from the requirements of Floodplain Management Regulations. The Appeals Board shall hear and render judgment on an appeal only when it is alleged there is an error in any requirement, decision or determination made by the Municipal Building Inspector in the enforcement or administration of the Town's Floodplain Management Regulations. Any person or persons aggrieved by the decision of the Appeals Board may appeal such decision in any court of competent jurisdiction. The Municipal Building Inspector shall maintain a record of all actions involving an appeal and shall report Variances to the Federal Emergency



Management Agency (FEMA), upon request. Variances may be issued for the reconstruction, rehabilitation or restoration of structures listed on the National Register of Historic Places, the State Register of Historic Places, or locally registered as an Historic Landmark, without regard to the procedures set forth in the remainder of this Section. Variances may be issued for new construction and substantial improvements to be erected on a lot of one-half (1/2) acre or less in size, contiguous to, and surrounded by, lots with existing structures constructed below the base flood level; provided, that, all relevant factors have been fully considered. As the lot size increases beyond one-half (1/2) acre, the technical justification required for issuing the Variance shall increase. Upon consideration of all factors noted above, the Appeals Board may attach such conditions to the granting of Variances as it deems necessary to further the purposes and objectives of the Town's Floodplain Management Program. Variances shall not be issued within any designated Floodway if any increase in flood levels during the base flood discharge would result. Prerequisites for granting Variances shall include:

- a. Variances shall only be issued upon a determination that the Variance is the minimum necessary, considering the flood hazard, to afford relief.
- b. Variances shall only be issued upon (1) a showing of good and sufficient cause, (2) a determination that failure to grant the Variance would result in exceptional hardship to the applicant, and (3) a determination that granting of a Variance will not result in increased flood heights, additional threats to public safety, extraordinary public expense, nuisance creation, fraud or victimization of the public, or conflict with existing local Laws or Ordinances.
- c. Any applicant for whom a Variance is granted shall be given written notice that the structure will be permitted to be built with the lowest floor elevation below the base flood elevation, and that the cost of Flood Insurance will be commensurate with the increased risk resulting from the reduced lowest floor elevation.
- d. Variances may be issued by the Town of Mountain Park, Oklahoma, for new construction and substantial improvements and for other development necessary for the conduct of a functionally dependent use; provided, that, (1) the criteria outlined in this Code of Ordinances are met, and (2) the structure or other development is protected by methods that minimize flood damages during the base flood and create no additional threats to public safety.

**Section 1-36. Fair Housing Board.**

1. There is hereby created a Fair Housing Board for the Town of Mountain Park, Oklahoma, to assist in the enforcement of all Municipal Fair Housing Regulations and Ordinances.
2. The Town Board of Trustees of Mountain Park, Oklahoma, shall serve as the Fair Housing Board of the Community.

**Section 1-37. Municipal Board of Health; Health Official.**

1. The Town Board of Trustees of Mountain Park, Oklahoma, *shall serve as* a Municipal Board of Health and shall be capable of performing all the functions provided by State Law.
2. The Municipal Board of Health shall be operated in general cooperation with the Kiowa County Department of Health and the Oklahoma State Department of Health.
3. It shall be the general duty of the Municipal Board of Health to examine and consider all measures necessary for the preservation of the public health of residents of the Town of Mountain Park, Oklahoma, and to see that all Ordinances and regulations in relation thereto are observed.
4. The Municipal Board of Health may appoint a Local Health Official to carry out its health programs and policies; the County Health Officer or an authorized representative may perform the duties of a Local Health Official.

**Sections 1-38 through 1-59. (Reserved for future use.)**

**Article 4. Financial and Business Procedures**

**Section 1-60. Purchasing and Sales Procedures.**

1. The Town Board of Trustees shall contract for and purchase, or issue purchase authorization for, all supplies, materials and equipment for the operation of the Municipal Government. Before the purchase of, or contract for, any supplies, materials or equipment, or the sale of any surplus or obsolete supplies, materials or equipment, ample opportunity for competitive bidding, under such regulations and with such exceptions as *the* Town Board may prescribe, shall be given.
2. "Contractual services," for the purpose of this Chapter, shall mean services performed for the Town by persons not *employed by* the Town and may include the use of equipment or the furnishing of commodities in connection with such services under express or implied contract. "Contractual services" shall include travel, freight, express, parcel post, postage, telephone, telegraph, utilities, rents, printing and binding, repairs, alterations and maintenance of buildings, equipment streets, bridges and other physical facilities of the Town.
3. Subject to the provisions of State Law and this Section, surplus or obsolete supplies, materials or equipment belonging to the Town may be sold by the Town Board of Trustees.
4. No sale shall be made under this Section until the Town Board of Trustees has declared the supplies, materials or equipment involved to be surplus or obsolete.

5. Except as may otherwise be provided, the Town Board of Trustees shall advertise any sale under this Section in a newspaper of general circulation in the Town or County, or in such other manner as deemed necessary to adequately reach prospective buyers to give them an opportunity to make bids. All bids shall be sealed and opened in public at a designated time and place, except when the sale is by auction. The Town Board of Trustees may reject all bids and advertise again. The Town Board of Trustees shall sell such supplies, materials and equipment to the highest responsible bidder and, if necessary, shall cast lots in case of a tie to determine to whom to sell.
6. The Mayor, subject to any regulations which the Town Board of Trustees may prescribe, shall contract for and purchase, or issue purchase authorization for, all supplies, materials and equipment for the offices, departments and agencies of the Municipal Government. Every such contract or purchase exceeding five hundred dollars (\$500.00), shall require the prior approval of the Town Board of Trustees.

**Section 1-61. Competitive Bidding; Purchasing Agent.**

1. Except as otherwise provided in Subsection 2 (below), before the Town Board of Trustees makes any purchase of, or contract for, supplies, materials, equipment or contractual services, it shall submit to at least three (3) persons, firms or corporations dealing in and able to supply the same, or to a smaller number if there are not three (3) dealing in and able to supply the same, a request for quotation or invitation to bid and specifications, to give them opportunity to bid. As an alternative, said Town Board may publish notice of the proposed purchase in a newspaper of general circulation within the Town or County. The Town Board of Trustees shall favor a person, firm or corporation in the Town when this can be done without additional cost to the Town, but they shall submit requests for quotation to those outside the Town when necessary to secure bids or to create competitive conditions, or when they think that they can *realize* a saving for the Town. All bids shall be sealed and opened in public at a designated time and place. The Town Board of Trustees may reject all bids and may again submit to the same or other persons, firms or corporations, the request for quotations or invitation to bid, or again publish notice of the proposed purchase. The Town Board of Trustees shall purchase from the bidder whose bid is most advantageous to the Town, considering price, quality, date of delivery and the like; in the event of a tie, said Town Board may cast lots to determine from whom to make a purchase, or may divide the purchase among those bidding, always accepting the bids most advantageous to the Town.
2. The Town Board of Trustees may purchase, or authorize the purchase of, the following without giving an opportunity for competitive bidding:
  - a. Supplies, materials, equipment or contractual services of a non-professional nature, the cost of which does not exceed fifty thousand dollars (\$50,000.00) in a single transaction;
  - b. Supplies, materials, equipment or contractual services which can be furnished only by a single dealer, or which has a uniform price wherever *purchased*;

- c. Supplies, materials, equipment or contractual services purchased from another unit of government at a price deemed below that obtainable from private dealers (including war surplus);
  - d. Contractual services (gas, electricity, telephone service, etc.) purchased from a public utility corporation, Commission or other government authority; or
  - e. Contractual services of a professional nature such as engineering, legal, architectural and medical services, subject to other policies adopted by the Town Board governing such procurement.
3. The Town Clerk-Treasurer is hereby designated as the Municipal Purchasing Agent and is authorized to issue Purchase Orders for the purpose of obtaining supplies, materials, equipment or contractual services that do not exceed one hundred and fifty dollars (\$150.00) in a single transaction.

**Section 1-62. Insurance.**

1. The Town Board of Trustees may insure Municipal property, as authorized by Oklahoma Statutes. Any money received as a result of destruction, damages or loss of such insured property shall be accounted for, and used as provided by, *Oklahoma* Statutes.
2. The Town Board of Trustees may purchase insurance to pay damages to persons sustaining injuries or damages to property as a result of negligent operation of motor vehicles or motorized equipment of the Town of Mountain Park, Oklahoma.
3. The Town Board of Trustees may provide hospital, health and medical insurance, through any company authorized to do business in Oklahoma, for any or all of its officers or employees and their dependents, whether said officers or employees are engaged in governmental or non-governmental functions of the Town of Mountain Park, Oklahoma. The Town Board may pay a portion of all of *the* premiums from any Municipal Funds, and may deduct from the wages or salary of any such officer or employee, upon written authority signed by the officer or employee, amounts for the payment of all or any portion of the monthly premium for same.

**Section 1-63. Capital Improvements Fund Created.**

1. There is hereby created and established a Capital Improvements Fund for the Town of Mountain Park, Oklahoma, which shall not be subject to fiscal operations.
2. The proceeds of *the Capital Improvements* Fund, together with any interest and increments thereto, may, at the discretion of the Town Board of Trustees, be used for the following purposes only:
  - a. To meet principal and interest requirements on General Obligation Bonds;

- b. When General Obligation Bond requirements are met, to make cash expenditures for capital improvements or equipment for street, electric, water, parks, City Hall, streets, storm drainage, or sewer purposes; or,
- c. Where transfers from *the Capital Improvements* Fund or any part thereof to a Sinking Fund or other appropriate Municipal or Trust Funds are necessary to accomplish such purposes, the Town Board is authorized to make such transfer of funds.

**Sections 1-64 through 1-69.** (Reserved for future use.)

**Article 5. Sales Tax**

**Section 1-70. Citation.**

The Sections included in this Article shall constitute, shall be known and may be cited as the "Town of Mountain Park, Oklahoma, Sales Tax Ordinance."

**Section 1-71. Definitions.**

The definitions of words, terms, and phrases contained in the Oklahoma Sales Tax Code, as amended, are hereby adopted by reference and made a part of this Ordinance. (Title 68 O.S. § 1302, as amended.)

**Section 1-72. Tax Collector Defined.**

The term "tax collector" as used herein means the Department of the Municipal Government or the official agency of the State duly designated according to Law, or contractually authorized by Law, to administer the collection of the tax herein levied.

**Section 1-73. Classification of Taxpayers.**

For the purpose of this Article, the classification of taxpayers hereunder shall be as prescribed by State Statutes for purposes of the Oklahoma Sales Tax Code.

**Section 1-74. Subsisting State Permits.**

All valid and subsisting Permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purpose of this Article, hereby ratified, confirmed and adopted in lieu of any requirement for an additional Municipal Permit for the same purpose.

**Section 1-75. Effective Date.**

This Article shall become and be effective, including its most current level, on and after the most recent Sales Tax Election conducted in the Town (June 28, 1983), subject to the approval of a majority of the registered voters of the Town of Mountain Park, Oklahoma, voting

on the same, in the manner prescribed by Oklahoma Statutes; said effective date was August 1, 1983.

**Section 1-76. Purpose of Revenues.**

It is hereby declared to be the purpose of this Sales Tax Ordinance to provide revenues for the support of all of the functions of the Municipal Government of the Town of Mountain Park, Oklahoma.

**Section 1-77. Tax Rate; Sales Subject to Tax.**

There is hereby levied an excise tax of three percent (3%) upon the gross proceeds or gross receipts derived from all sales taxable under the Sales Tax Law of Oklahoma, including but not exclusive of the following:

1. Tangible personal property;
2. Natural or artificial gas, electricity, ice, steam or any other utility or public service except water;
3. Transportation for hire of persons by common carriers, including railroads (both steam and electric), motor transportation companies, taxicab companies, railroad car companies, airlines and all other means of transportation for hire;
4. Service by telephone and telegraph companies to subscribers or users, including transmission of messages, whether local or long distance; of this shall include all services and rental charges having any connection with the transmission of any message;
5. Printing or printed matter of all types, kinds and characters and the service of printing or overprinting;
6. Service of furnishing rooms or accommodations by hotels, apartment hotels, public rooming houses, public lodging houses, tourist camps and mobile home or trailer parks or camps;
7. Service of furnishing storage or parking privileges by auto hotels and parking lots;
8. Food, confections and all drinks sold or dispensed by hotels, restaurants or other dispensers, and sold for immediate consumption upon the premises, or delivered or carried away from the premises for consumption elsewhere;
9. Advertising of all kinds, types and characters, including any and all devices used for advertising purposes and the servicing of any advertising devices, except as provided elsewhere in this Article;
10. Dues or fees to clubs, and the sale of tickets or admission to places of amusement, to athletic, entertainment or recreational events, or dues or fees for the privilege of having

access to, or the use of, amusement, entertainment, athletic or recreational facilities (including free or complimentary passes, tickets, dues or fees which are hereby declared to have a value equivalent to the sale price of tickets, passes, admissions, fees or dues of like kind or character);

11. For the purpose of this Article, sales of service or tangible personal property made for the purpose of developing real estate, even though such real estate is intended for resale as real property, are hereby declared to be sales to consumers or users; sales of service and tangible personal property, including materials, supplies and equipment made to contractors who use the same in the performance of any contract, are hereby declared to be sales to consumers or users and not sales for resale; sales of tangible personal property to persons who are primarily engaged in selling their services shall be deemed sales to consumers or users and, therefore, taxable; sales of tangible personal property to peddlers, solicitors and other salesmen who do not have established places of business, shall be deemed to be sales to consumers or users, and therefore, taxable.
12. The total retail sale price received for the sale, preparation or service of mixed beverages, ice and non-alcoholic beverages to be mixed with alcoholic beverages for consumption on the premises where such sale, preparation and service occurs, shall constitute the gross receipts from such transaction.

**Section 1-78. Exemptions.**

There is hereby specifically exempted from the tax levied by this Article, the gross receipts or gross proceeds exempted from the Sales Tax Law of Oklahoma, inclusive, but not exclusive of, or derived from, the:

1. Sale of raw products from the farm, orchard or garden where such sale is made by the producer of such raw products directly to the consumer or user; gross receipts or gross proceeds derived from the sale of livestock, poultry products and dairy products by the producers; exemptions granted by this Subsection shall not apply when such articles are sold, even though by the producer thereof, at or from an "established business place" not on a farm; neither shall this exemption apply unless said articles are produced or grown within the State of Oklahoma; the provisions of this Subsection are intended to exempt the sale by livestock producers of livestock sold at special livestock sales; the provisions of this Subsection are intended to exempt the sale of dairy products when sold by a dairyman or farmer who owns all of the cows from which the dairy products he sells are produced; the provisions of this Subsection shall not be construed to exempt sales by florists, nurserymen and chicken hatcheries;
2. Dues paid to fraternal, religious, civic, charitable or educational societies or organizations by regular members thereof, provided such societies or organizations operate under what is commonly termed the lodge plan or system and do not operate for a profit which inures to the benefit of any individual member or members thereof, to the exclusion of other members;

3. Sales of tangible personal property or services to or by churches, except where such organizations may be engaged in business for profit or savings, competing with other persons engaged in the same or similar business;
4. Gross receipts and gross proceeds deriving from the transportation of school children to and from schools and high schools in motor and other vehicles;
5. Transportation of persons where the fare of each person does not exceed the limits established by State Law, or local transportation of persons within the corporate limits of Cities and Towns, except by taxicabs;
6. Sales of food in public, common, high school or college cafeterias and lunch rooms operated primarily for teachers and pupils, but not operated primarily for the public or for profit;
7. Carrier sales made directly to consumers or users of newspapers or any other periodicals where any individual transaction does not exceed the limits established by State Law;
8. Sales to the United States Government, State of Oklahoma or any of its political subdivisions;
9. Sales of gasoline or motor fuel on which the Motor Fuel Tax, Gasoline Excise Tax or Special Fuels Tax has been paid to the State of Oklahoma;
10. Sales of crude petroleum or natural or casing head gas and other products subject to the Gross Production Tax under the provisions of the Laws of the State of Oklahoma; this exemption shall not apply when such products are sold to a consumer or user for consumption or use, except when used for injection into the search for the purpose of promoting or facilitating the production of oil or gas; this exemption shall also not operate to increase or repeal the gross production tax levied by the State;
11. Sales of motor vehicles, attached optional equipment and accessories on which the Oklahoma Motor Vehicles Excise Tax has been paid;
12. Sales by County, district and State fairs;
13. Sales of advertising space in newspapers, periodicals, and billboards advertising services, and sales of time for radio and television broadcasts of advertising;
14. Sales for resale to persons regularly engaged in the business of reselling articles purchased, whether within or without the State; provided, that, such sales to residents of this State are made to persons to whom sales permits have been issued by the Oklahoma Tax Commission as provided by Law; this exemption shall not apply to the sales of articles made to persons holding Permits when such persons purchase items for their use and which they are not regularly engaged in the business of reselling; neither shall this



exemption apply to sales of tangible personal property to peddlers, solicitors and other salesmen who do not have Sales Tax Permits or established places of business;

15. Goods, wares, merchandise and property sold for use in manufacturing, compounding, processing, assembling or preparing for sale shall be classified as having been sold for the purpose of resale or the subject matter of resale, only in the event:
  - a. Such goods, wares, merchandise or property are purchased for the purpose of being manufactured into a finished article and if it becomes a recognizable and integral part of the manufactured, compounded, processed, assembled or prepared products; or
  - b. If it is consumed in the process of manufacturing, compounding, processing, assembling or preparing products for resale;
16. Sales of machinery and equipment purchased and used by persons establishing new manufacturing or processing plants in Oklahoma, and machinery and equipment purchased and used by persons in the operation of manufacturing plants already established in Oklahoma; provided, that, this exemption shall not apply unless such machinery and equipment is incorporated into and directly used in the process of manufacturing property subject to taxation hereunder.
17. Sales of tangible personal property manufactured in Oklahoma, when sold by the manufacturer to a person who transports it to another State for immediate and exclusive use in some other State;
18. Sales of an interest in tangible personal property to a partner or other persons who, after such sale, owns a joint interest in such tangible personal property where the Oklahoma Sales or Use Tax has previously been paid on such tangible personal property;
19. Sales of containers shall be exempt, when sold to a person regularly engaged in the business of reselling empty or filled containers, or when he purchases such containers for the purpose of packaging raw products of farm, garden or orchard for resale to the consumer or processor; provided, that, this exemption shall not apply to the sale of containers used more than once and which are ordinarily known as returnable containers, unless a tax under this Article is collected and paid to the tax collector with respect to each and every transfer by such person of title or possession of such returnable container, if made to any consumer or user within this State; nor shall it apply to the sale of labels or other materials delivered along with items sold, but which are not necessary or absolutely essential to the sale of the sold merchandise;
20. Exemptions of poultry, livestock feed and farm machinery, as prescribed by the State Sales Tax Code, shall be equally applicable as exemptions from the tax herein levied;
21. Sales of agricultural fertilizer to persons regularly engaged for profit in the business of farming and/or ranching; this Section shall not be construed as exempting from Sales

Tax, seed which is packaged and sold for use in non-commercial flower and vegetable gardens;

22. Sales of agricultural fertilizer to any person engaged for profit in the business of supplying such materials on a contract or custom basis to land owned or leased and operated by persons regularly engaged, for profit, in the business of farming and/or ranching;
23. Sales of agriculture seed or plants to any person regularly engaged, for profit, in the business of farming and/or ranching; this Section shall not be construed as exempting from Sales Tax, seed which is packaged and sold for use in noncommercial flower and vegetable gardens;
24. Sales of agricultural chemical pesticides to any person regularly engaged, for profit, in the business of farming and/or ranching;
25. Gross proceeds from the sale of farm machinery and repair parts thereto, to be used directly on a farm or ranch in the production, cultivation, planting, sowing, harvesting, processing, spraying, preservation or irrigation of any livestock, poultry, agriculture or dairy products produced from such lands;
26. Sales of tangible personal property or services to the Council Organizations or similar State supervisory organizations of the Boy Scouts of America, the Girl Scouts and the Campfire Girls;
27. Gross proceeds from the sale of baby chicks, turkey poults and starter pullets used in the commercial production of chickens, turkeys and eggs; provided that, the purchaser certifies in writing on the copy of the invoice or sales ticket to be retained by the seller that the pullets will be used primarily for egg production;
28. Sales of aircraft on which the tax levied by applicable State Law has been paid; provided, that, this exemption shall not apply until after July 1, 1984; and
29. All other applicable exemptions granted by future amendments to Oklahoma's Sales Tax Statutes.

**Section 1-79. Other Exempt Transfers.**

Also, there is hereby specifically exempted from the tax herein levied, the transfer of tangible personal property exempted from the Oklahoma Sales Tax Law inclusive, but not exclusive of, the following:

1. From one (1) corporation to another corporation, pursuant to a re-organization; as used in this Subsection, the term "re-organization" means:
  - a. A statutory merger of consolidation; or

- b. The acquisition by a corporation of substantially all of the properties of another corporation, when the consideration is solely all or a part of the voting stock of the acquiring corporation, or of its parent or subsidiary corporation;
2. In connection with the winding up, dissolution or liquidation of a corporation only when there is a distribution in kind to the shareholders of the property of such corporation;
3. To a corporation for the purpose of organization of such corporation where the former owners of the property transferred are, immediately after the transfer, in control of the corporation, and the stock or securities received by each is substantially in proportion to this interest in the property prior to the transfer;
4. To a partnership in the organization of such partnership if the former owners of the property transferred are immediately after the transfer, members of such partnership, and the interest in the partnership received by each is substantially in proportion to this interest in the property prior to the transfer; and
5. From a partnership to the members thereof when made in kind in the dissolution of such partnership.

**Section 1-80. Tax Due When; Returns; Records.**

The tax levied hereunder shall be due and payable at the time and in the manner and form prescribed for payment of the State Sales Tax under the Sales Tax Law of the State of Oklahoma.

**Section 1-81. Payment of Tax; Brackets.**

1. The tax herein levied shall be paid to the Tax Collector at the time and in the manner and form provided for payment of the State Sales Tax under the Sales Tax Law of Oklahoma.
2. The bracket system for the collection of the three percent (3%) Municipal Sales Tax by the tax collector, shall be as the same as hereafter adopted by the agreement of the Town of Mountain Park, Oklahoma, and the tax collector in the collection of both the three percent (3%) Municipal Sales Tax and the State Sales Tax.

**Section 1-82. Tax Constitutes Debt.**

Such taxes, penalty and interest due hereunder shall at all times constitute a prior, superior and paramount claim as against the claims of unsecured creditors, and may be collected by suit as any other debt.

**Section 1-83. Vendor's Duty to Collect Tax.**

1. The tax levied hereunder shall be paid by the consumer or user to the vendor and it shall be the duty of each and every vendor in this Municipality to collect from the consumer or

user, the full amount of the tax levied by this Article, or an amount equal as nearly as possible or practicable to the average equivalent thereof.

2. Vendors shall add the tax imposed hereunder, or the average equivalent thereof, to the sales price or charge, and, when added, such tax shall constitute a part of such price or charge, shall be a debt from the consumer or user to the vendor until paid, and shall be recoverable by Law in the same manner as other debts.
3. A vendor who willfully or intentionally fails, neglects or refuses to collect the full amount of the tax levied by this Article, or willfully or intentionally fails, neglects or refuses to comply with these provisions, or remits or rebates to a consumer or user, either directly or indirectly and by whatsoever means, all or any part of the tax herein levied, or makes in any form of advertising (verbally or otherwise) any statement which infers that the vendor is absorbing the tax, or paying the tax for the consumer or user by an adjustment of prices, at a price including the tax or in any manner whatsoever, shall be deemed guilty of an offense.

**Section 1-84. Returns and Remittances; Discounts.**

Returns and remittances of the tax herein levied and collected shall be made to the tax collector at the time and in the manner, form and amount as prescribed for returns and remittances required by the State Sales Tax Code; remittances of tax collected hereunder shall be subject to the same discount as may be allowed by said Code for collection of State Sales Tax.

**Section 1-85. Interest and Penalties; Delinquency.**

Title 68 O.S. § 217 as amended is hereby adopted and made a part of this Article, and interest and penalties at the rates and in amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the tax levied by this Article. The failure or refusal of any taxpayer to make and transmit the reports and remittances of tax in the time and manner required by this Article shall cause such tax to be delinquent. In addition, if such delinquency continues for a period of five (5) days, the taxpayer shall forfeit all claim to any discount allowed under this Article.

**Section 1-86. Waiver of Interest and Penalties.**

The interest, penalty or any portion thereof, accruing by reason of a taxpayer's failure to pay the Municipal Sales Tax herein levied, may be waived or remitted in the same manner provided for said waiver or remittance, as applied in the administration of the State Sales Tax provided in Title 68 O.S. § 220, as amended; to accomplish the purposes of this Section, the applicable provisions of said Section 220 are hereby adopted by reference and made a part of this Article.

**Section 1-87. Erroneous Payment; Claim for Refund.**

Refund of erroneous payment of the Municipal Sales Tax herein levied may be made to any taxpayer making such erroneous payment, in the same manner and procedure and under the same limitations of time, as provided for administration of the State Sales Tax as set forth in **Title 68 O.S. § 227**, as amended, and, to accomplish the purposes of this Section, the applicable provisions of said Section 227 are hereby adopted by reference and made a part of this Article.

**Section 1-88. Fraudulent Returns.**

In addition to all civil penalties provided by this Article, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false and fraudulent report for the purpose of avoiding or escaping payment or any tax, or portion thereof, rightfully due under this Article, shall be an offense and, upon conviction thereof, the offending taxpayer shall be subject to a fine of not more than the limits established in Section 11-40, Article 3, Chapter 11 of this Code of Ordinances.

**Section 1-89. Records Confidential.**

The confidential and privileged nature of the records and files concerning the administration of the Municipal Sales Tax is legislatively recognized and declared, and to protect the same, the provisions of **Title 68 O.S. § 205, as amended**, of the State Sales Tax Code and each Subsection thereof, are hereby adopted by reference and made fully effective and applicable to administration of the Municipal Sales Tax, as if set forth herein in full.

**Section 1-90. Amendments.**

The people of the Town of Mountain Park, Oklahoma, by their approval of these Ordinances at the elections hereinbefore noted, have authorized the Town Board of Trustees, by Ordinances duly enacted, to make such administrative and technical changes or additions in the method and manner of administration and enforcement of this Article as may be necessary or proper for efficiency and fairness; provided, that, the rate of the tax herein provided shall not be changed without approval of the qualified electors of the Municipality, as provided by Law.

**Section 1-91. Provisions Cumulative and Severable.**

1. The provisions hereof shall be cumulative and in addition to any and all other taxing provisions of Municipal Ordinances.
2. The provisions hereof are hereby declared to be severable, and if any Section, paragraph, sentence or clause of this Article is for any reason held invalid or inoperative by any court of competent jurisdiction, such decision shall not affect any other Section, paragraph, sentence or clause hereof.

**Sections 1-92 through 1-99. (Reserved for future use.)**

**Article 6. Use Tax**

**Section 1-100. Excise Tax on Storage, Use or Other Consumption of Tangible Personal Property Levied.**

There is hereby levied and there shall be paid by every person storing, using or otherwise consuming within the Town of Mountain Park, Oklahoma, tangible, personal property purchased or brought into this Municipality, an excise tax on the storage, use or otherwise consuming within the Municipality of such property at the rate of three percent (3%) of the purchase price of such property. Such tax shall be paid by every person storing, using or otherwise consuming, within the Municipality, tangible, personal property purchased or brought into the Municipality. The additional tax levied hereunder shall be paid at the time of importation or storage of the property within the Municipality and shall be assessed to only property purchased outside Oklahoma; provided, that, the tax levied herein shall not be levied against tangible, personal property intended solely for use outside the Municipality, but which is stored in the Municipality pending shipment outside the Municipality or which is temporarily retained in the Municipality for the purpose of fabrication, repair, testing, alteration, maintenance or other service. Any person liable for payment of the Use Tax authorized herein, may deduct from such Use Tax any local or Municipal Sales Tax previously paid on such goods or services; provided, that, the amount deducted shall not exceed the amount that would have been due if the taxes imposed by the Municipality had been levied on the sale of such goods or services.

**Section 1-101. Exemptions.**

The provisions of this Article shall not apply:

1. In respect to the use of an article of tangible, personal property brought into the Municipality by a non-resident individual visiting in this Municipality for his or her personal use or enjoyment while within the Municipality;
2. In respect to the use of tangible, personal property purchased for re-sale before being used;
3. In respect to the use of any article of tangible, personal property on which a tax, equal to or in excess of that levied by both the Oklahoma Use Tax Code and the Town of Mountain Park, Oklahoma, Use Tax Ordinance, has been paid by the person using such tangible, personal property in the Municipality, whether such tax was levied under the Laws of Oklahoma or some other State or Municipality of the United States . If any article of tangible, personal property has already been subjected to a tax by Oklahoma or any other State or Municipality in respect to its sale or use, in an amount less than the tax imposed by both the Oklahoma Use Tax Code and the Town of Mountain Park, Oklahoma, Use Tax Ordinance, the provisions of this Article shall also apply to it by a rate measured by the difference only between the rate provided by both the Oklahoma Use Tax Code and the Town of Mountain Park, Oklahoma, Use Tax Ordinance, and the rate by which the previous tax upon the sale or use was computed; provided, that, no credit shall be given for taxes paid in another State or Municipality, if that State or Municipality does not grant like credit for taxes paid in Oklahoma and the Municipality;

4. In respect to the use of machinery and equipment purchased and used by persons establishing new manufacturing or processing plants in the Municipality, and machinery and equipment purchased and used by persons in the operation of manufacturing plants already established in the machinery and equipment is incorporated into, and is directly used in, the process of manufacturing property subject to the taxation under the Sales Tax Code of the Town of Mountain Park, Oklahoma. The term "manufacturing plants" shall mean those establishments primarily engaged in manufacturing or processing operations, and generally recognized as such;
5. In respect to the use of tangible, personal property now specifically exempted from taxation under the Sales Tax Code of the Town of Mountain Park, Oklahoma;
6. In respect to the use of any article of tangible, personal property brought into the Municipality by an individual with intent to become a resident of this Municipality where such personal property is for such individual's personal use or enjoyment;
7. In respect to the use of any article of tangible personal property used, or to be used, by commercial airlines or railroads; or
8. In respect to livestock purchased outside Oklahoma and brought into this Municipality for feeding or breeding purposes, and which is later re-sold.

**Section 1-102. Time Due; Returns; Payment.**

The tax levied by this Article is due and payable at the time and in the manner and form prescribed for payment of the State Use Tax under the Use Tax Code of the State of Oklahoma.

**Section 1-103. Tax Constitutes Debt.**

Such taxes, penalty or interest due hereunder shall at all times constitute a prior, superior and paramount claim as against the claims of unsecured creditors and may be collected by suit as with any other debt.

**Section 1-104. Collection of Tax by Retailer or Vendor.**

Every retailer or vendor maintaining places of business both within and without the State of Oklahoma, and making sales of tangible, personal property from a place of business outside this State for use in the Town of Mountain Park, Oklahoma, shall, at the time of making such sales, collect the Use Tax levied by this Article from the purchaser and give to the purchaser a receipt therefor in the manner and form prescribed by the Oklahoma Tax Commission, if said Tax Commission shall, by regulation, require such receipt. Each retailer or vendor shall list with said Tax Commission the name and address of all his agents operating in this Municipality and location of any and all distribution or sales houses or offices or other places of business in this Municipality.

**Section 1-105. Collection of Tax by Retailer or Vendor not Maintaining a Place of Business within State or Both Within and Without State; Permits.**

The Oklahoma Tax Commission may, at its discretion, upon application, authorize the collection of the Use Tax herein levied by any retailer or vendor not maintaining a place of business within this State but who makes sales of tangible personal property for use in this Municipality, and by the out-of-State place of business of any retailer or vendor maintaining places of business both within and without Oklahoma and making sales of tangible, personal property at such out-of-State place of business for use in this Municipality. Such retailer or vendor may be issued, without charge, a Permit to collect such taxes, by said Tax Commission in such manner and subject to such regulations and agreements as it shall prescribe. When so authorized, it shall be the duty of such retailer or vendor to collect the Use Tax upon all tangible, personal property sold to his knowledge for use within this Municipality. Such authority and Permit may be canceled when, at any time, said Tax Commission considers that such Use Tax can more effectively be collected from the person using such property in this Municipality; provided, however, that, in all instances where such sales are made or completed by delivery to the purchaser within this Municipality by the retailer or vendor in such retailer's or vendor's vehicle, whether owned or leased (not by common carrier) , such sales or transactions shall continue to be subject to applicable Municipal Sales Tax at the point of delivery and the tax shall be collected and reported under the taxpayer's Sales Tax Permit number accordingly.

**Section 1-106. Revoking Permits.**

Whenever any retailer or vendor not maintaining a place of business in this State, or both within and without this State, authorized to collect the Use Tax herein levied, fails to comply with any of the provisions of this Article or the Oklahoma Use Tax Code or any order, rules or regulations of the Oklahoma Tax Commission, said Tax Commission may, upon notice and hearing as provided for in **Title 68 O.S. § 1408**, as amended, by order, revoke the Use Tax Permit, if any, issued to such retailer or vendor, and if any such retailer or vendor is a corporation authorized to do business in this State may, after the notice and hearing above provided, cancel said corporation's License to do business in this State and shall issue a new License only when such corporation has complied with the obligations under this Article, the Oklahoma Use Tax Code, or any order, rules or regulations of the Oklahoma Tax Commission.

**Section 1-107. Deductions Allowed Vendors or Retailers of Other States.**

Returns and remittances of the Use Tax herein levied and collected shall be made to the Oklahoma Tax Commission at the time and in the manner, form and amount prescribed for returns and remittances required by the Oklahoma Use Tax Code; remittances of Use Taxes collected hereunder shall be subject to the same discount as may be allowed by said Code for the collection of State Use Taxes.

**Section 1-108. Interest and Penalties; Delinquency.**

**Title 68 O.S. § 217**, as amended, is hereby adopted and made a part of this Article, and interest and penalties at the rates and in the amounts as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the Use Tax levied by this Article; provided, that, the failure or refusal of any retailer or vendor to make and transmit the



reports and remittances of Use Tax in the time and manner required by this Article shall cause such Tax to be delinquent. In addition, if such delinquency continues for a period of five (5) days, the retailer or vendor shall forfeit his claim to any discount allowed under this Article.

**Section 1-109.**                    **Waiver of Interest and Penalties.**

The interest or penalty, or any portion thereof, accruing by reason of a retailer's or vendor's failure to pay the Use Tax herein levied may be waived or remitted in the same manner as provided for said waiver or remittance as applied in administration of the State Use Tax provided in **Title 69 O.S. § 227**, as amended; to accomplish the purposes of this Section, the applicable provisions of said Section 227 are hereby adopted by reference and made a part of this Article.

**Section 1-110.**                    **Erroneous Payments; Claim for Refund.**

Refund of erroneous payment of the Municipal Use Tax herein levied may be made to any taxpayer making such erroneous payment in the same manner and procedure, and under the same limitations of time provided for administration of the State Use Tax as set forth in 68 O.S. 2011, Section 227, as amended; to accomplish the purpose of this Section, the applicable provisions of said Section 227 are hereby adopted by reference and made a part of this Article.

**Section 1-111.**                    **Fraudulent Returns; Penalty.**

In addition to all civil penalties provided by this Article, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false and fraudulent report for the purpose of avoiding or escaping payment of any Use Tax, or portion thereof, the offending taxpayer shall be punished by a fine in an amount not to exceed the limits established in Section 11-40, Article 3, Chapter 11 of this Code of Ordinances.

**Section 1-112.**                    **Records Confidential.**

The confidential and privileged nature of the records and files concerning the administration of the Municipal Use Tax is legislatively recognized and declared, and to protect the same, the provisions of **Title 68 O.S. § 205**, as amended, of the State Use Tax Code, and each Subsection thereof, are hereby adopted by reference and made fully effective and applicable to administration of the Municipal Use Tax, as if herein set forth in full.

**Section 1-113.**                    **Provisions Cumulative and Separable Severable.**

1. The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of Municipal Ordinances.

2. The provisions hereof are hereby declared to be *severable*, and if any Section, paragraph, sentence or clause of this Article, is for any reason held invalid or inoperative by any court of competent jurisdiction, such decision shall not affect any other Section, paragraph, sentence or clause hereof.

**Section 1-114. Definitions.**

The definitions of words, terms and phrases contained in the Oklahoma Use Tax Code, **Title 68 O.S. § 1401**, as amended, are hereby adopted by reference and made a part of this Article; in addition thereto, the following words and terms shall be defined as follows:

1. **Tax Collector.** The term “Tax Collector,” as used herein means the Department of the Municipality or the official agency of the State, duly designated according to Law or contract authorized by Law, to administer the collection of the Use Tax herein levied.
2. **Town.** The word “Town” shall mean the Town of Mountain Park, Oklahoma.
3. **Transaction.** The word “transaction” shall mean sale.

**Section 1-115. Classification of Taxpayers.**

For the purpose of this Article, the classification of taxpayers hereunder shall be as prescribed by State Law for the purposes of the Oklahoma Use Tax Code.

**Section 1-116. Subsisting State Permits.**

All valid and subsisting Permits to do business issued by the Oklahoma Tax Commission pursuant to the Oklahoma Use Tax Code are, for the purpose of this Article, hereby ratified, confirmed and adopted in lieu of any requirement for an additional Municipal Permit for the same purpose.

**Section 1-117. Purpose of Revenues.**

1. It is hereby declared to be the purpose of this Article to provide revenues for the support of the functions of the Municipal Government of the Town of Mountain Park, Oklahoma, and any and all revenues derived hereunder may be expended by the Town Board of Trustees for any purpose for which funds may be lawfully expended and authorized.
2. All allocations of the Town’s Use Tax, collected and rebated to the Town by the Oklahoma Tax Commission, shall be placed in a “Parks and Recreation Account” as soon as they are received by the Town. Said Account shall be used exclusively for the development of Municipally owned Park and Recreational Facilities of all types, which shall include being used to provide a local share as match for any grants received for these developmental purposes. Funds may be transferred from the “Parks and

Recreation Account” or fund only with the voted approval of the Town Board of Trustees of Mountain Park, Oklahoma.

**Sections 1-118 through 1-129.** (Reserved for future use.)

**Article 7. Firemen Pensions.**

**Section 1-130. Participation in the State Firemen’s Relief and Pension Fund.**

The Volunteer Fire Department of the Town of Mountain Park, Oklahoma shall be subject to all of the provisions of the Oklahoma State Firemen’s Relief and Pension Act, all of the provisions of which are hereby accepted by the Town of Mountain Park, Oklahoma for the use and benefit of its Volunteer Fire Department, which shall also be subject to all of the obligations thereunder.

**Sections 1-131 through 1-139.** (Reserved for future use.)

**Section 1-140. Extension of Benefits.**

It is hereby declared the policy and *intent* of the Town of Mountain Park, Oklahoma to extend to the employees and officials thereof, not excluded by law or this Article, and whether employed in connection with a governmental or proprietary function, the benefits of the system of Federal Old-Age and Survivors Insurance, as authorized by the Federal Social Security Act and amendments thereto. In *furtherance of this policy and intent* the *Town may* take such action as may be required by applicable state and federal laws or regulations.

**Section 1-141. Execution of Agreements.**

The Mayor of the Town of Mountain Park, Oklahoma, is hereby authorized and directed to execute all necessary agreements and amendments thereto, with the appropriate State Department as agent or agency, to secure coverage of employees and officials as provided in Section 1-140 (above).

**Section 1-142. Withholdings from Salaries.**

Withholdings from salaries or wages of employees and officials for the purpose provided in Section 1-140 (above) are hereby authorized to be made in the amounts and at such times as may be required by applicable State or Federal Laws or regulations, and shall be paid over to the State or Federal agency designated by such Laws and regulations.

**Section 1-143. Contributions by Town.**

There *may* be appropriated by the Town of Mountain Park, Oklahoma, from available funds, such amounts at such times as may be required by applicable State or Federal Laws or regulations for employers’ contributions to the Federal Social Security System. Such funds shall be paid over to the State or Federal agency designated by said Laws or regulations.

**Section 1-144. Records and Reports.**

The Town of Mountain Park, Oklahoma, shall keep such records and make such reports, relative to the Federal Social Security System, as may be required by applicable State or Federal Laws or regulations.

**Section 1-145. Excluded Officers and Employees.**

1. There is hereby excluded from this Article and the benefits established hereunder, any authority to make any agreement with respect to any position or any employee or official now covered or authorized to be covered by any other Ordinance creating any retirement system for any employee or official of the Town of Mountain Park, Oklahoma.
2. There is hereby excluded from this Article and the benefits established hereunder, any authority to make any agreement with respect to any position, employee or official, compensation for which is on a fee basis, or any position, employee or official not authorized to be covered by applicable State or Federal Laws or regulations.

**Sections 1-146 through 1-149. (Reserved for future use.)**

**Article 9. Telephone Exchange Fee.**

**Section 1-150. Inspection Fee.**

There is hereby levied an annual inspection fee and service charge upon every person, firm or corporation operating a telephone exchange or rendering telephone service in the Town of Mountain Park, Oklahoma, in an amount equal to three percent (3%) of the gross revenues for each current year, for exchange telephone transmission service rendered wholly within the corporate limits of the Town of Mountain Park, Oklahoma, to compensate the Municipality for the expenses incurred and services rendered incident to the exercise of its police power, supervision, policy regulation and control during construction and operation of lines and equipment of said telephone company in said Municipality. *The* fee shall be due and payable on or before the 1<sup>st</sup> day of March of each year and shall be paid into, and expended from, the General Fund of the Town of Mountain Park, Oklahoma.

**Section 1-151. Fee in Lieu of Taxes.**

During continued substantial compliance with the terms of this Article by the owner of the telephone exchange (or company rendering telephone service within the limits of said Municipality), the charge levied hereby shall be and continue to be in lieu of all concessions, charges, excises, franchises, licenses, privileges and permit fees taxes or assessments except ad valorem taxes; provided, that, it is not intended hereby to extinguish or abrogate all existing arrangements whereby *the* Municipality is permitted to use any underground conduits, duct space or pole contracts of said company.

**Section 1-152.            Failure to Pay Inspection Fee.**

Should any person, firm or corporation fail or refuse to pay such fee when levied, action may be taken against such person, firm or corporation for the amount of such fees; all expenses for collection of the same, including a reasonable attorney's fee, shall be paid by the party or parties that the action is taken against.

**Sections 1-153 through 1-159.            (Reserved for future use.)**

**Article 10.    Gross Receipts Tax.**

**Section 1-160.            Power to Levy and Assess Tax; Tax in Lieu of Other Taxes.**

The Town Board of Trustees, being vested with power so to do, does hereby levy and assess an annual tax upon the gross receipts from residential and commercial sales of power, light, heat, electricity, water or both natural and liquefied petroleum gas in the Town of Mountain Park, Oklahoma, in the amount of three percent (3%) of the gross receipts from the residential and commercial sales; this tax shall be in lieu of any other franchise, license, occupation or excise tax levied by the Town of Mountain Park, Oklahoma.

**Section 1-161.            Application of Tax.**

The tax authorized to be levied under Section 1-160 (above) of this Article shall be levied at the time this Article shall take effect and shall apply to all persons, firms, associations or corporations engaged in the business of furnishing power, light, heat, electricity, water or both natural and liquefied petroleum gas in the Town of Mountain Park, Oklahoma; it shall not apply to any person, firm, association or corporation operating under a valid franchise from the Town of Mountain Park, Oklahoma, and such exception shall be so stated in said valid franchise.

**Section 1-162.            Tax Levied Until Repealed; Payable Quarterly; Disposition.**

This tax that is now levied under Section 1-160 of this Article shall be levied for a term of not less than one (1) year and shall continue in effect until further amended or repealed; said tax shall be payable quarterly to the Town Clerk-Treasurer of the Town of Mountain Park, Oklahoma, and placed in the General Fund of the Town.

**Section 1-163.            Penalties; Failure to Pay Tax.**

Should any person, firm or corporation fail or refuse to pay such tax when levied, action may be taken against such person, firm or corporation for the amount of such tax; all expenses for collection of the same, including reasonable attorney fees, shall be paid by the party or parties that such action is taken against.

**Section 1-164.            Lien for Tax.**

The Tax so imposed shall constitute a first and prior lien on all the assets located within the Town of Mountain Park, Oklahoma, of any person, firm or corporation engaged in the business of selling power, light, heat, electricity, water or natural and liquefied petroleum gas.

**Sections 1-165 through 1-169.**                      **(Reserved for future use.)**

**Article 11. Miscellaneous Provisions.**

**Section 1-170. Officers to Give Bonds.**

1. The Town Clerk-Treasurer, Purchasing Agents and Municipal Billing Officials, Municipal Court Clerk and the Chief of Police shall each be bonded by the Town of Mountain Park, Oklahoma, within ten (10) days after their election or appointment, in the following amounts:

a.	Town Clerk—Treasurer .....	\$50,000.00
b.	Purchasing Agent(s), Each .....	\$50,000.00
c.	Municipal Billing Clerk .....	\$50,000.00
d.	Chief of Police .....	\$1,000.00
e.	Municipal Court Clerk .....	\$10,000.00
  
2. The Town Board of Trustees shall, by motion, establish bond requirements for other Municipal officers and employees, as necessary or as required, and shall pay the premiums on all such bonds.

**Section 1-171. Compensation; Change of Salaries.**

1. The basic compensation of the following elected municipal officers shall be as indicated below:

a.	Each Trustee .....	\$20.00 per month
b.	Town Clerk-Treasurer .....	\$50.00 per month
c.	Mayor .....	\$95.00 per month
  
2. The basic salaries of elected Municipal officials shall not be changed after their election or during their term of office. (State Constitution, Article 23, Section 10.).
  
3. The Town Board of Trustees may determine or regulate the number and class of officers and employees and determine or change their compensation, by motion or Resolution; this provision shall also be applicable to, the Town Clerk-Treasurer and the Town Treasurer, whenever either or both positions are *appointed*.

**Section 1-172. Succession in Government.**

1. All ***ordinances***, insofar as they are not inconsistent with this Code of Ordinances, shall continue in effect until they are repealed or until they expire by their limitations.
2. All officers and employees of the Town of Mountain Park, Oklahoma, under any and all previous ***ordinances***, shall continue in the offices and employments which they respectively hold, after this Code of Ordinances goes into effect.
3. All books, monies or other property belonging to the Town of Mountain Park, Oklahoma, and in charge or possession of any officer of the Town shall be delivered to said person's successor.

**Section 1-173.      Nepotism; Compatibility of Offices.**

1. No member of the Town Board of Trustees nor any other authority of the Municipal Government, may appoint, or vote for the appointment of, any person related to said person by affinity or consanguinity within the 3<sup>rd</sup> degree, to any office or position of profit in the Municipal Government.
2. If the appointing official is not related to an applicant, and if any member of the governing body is not related to the applicant, the applicant may be hired.
3. If the applicant is a spouse or related to the appointing authority or a member of the governing body within the third degree, the applicant may not be hired.
4. If a relative was employed by the Town before the related official assumed office, there is no nepotism conflict. However, there can be no subsequent vote for re—appointment of the relative.
5. Except as may be otherwise provided by Ordinance, the same person may hold more than one (1) office or position in the Municipal Government.

**Section 1-174.      Ordinances; General Provisions.**

1. The enacting clause of all ***ordinances*** passed by the Town Board of Trustees shall be: “BE IT ORDAINED by the Board of Trustees of the Town of Mountain Park, Oklahoma”, and of all ***ordinances*** proposed by the voters under their power of initiative, “BE IT ORDAINED by the People of the Town of Mountain Park, Oklahoma”.
2. Every proposed Ordinance shall be read and a vote of a majority of all the Trustees shall be required for its final passage.
3. The Mayor shall have no power to veto any Ordinance.
4. Every Ordinance, except those exempted by State Law, shall be published by title or in full, within fifteen (15) days after its passage, in a newspaper of general circulation within the Town or County, or posted in ten (10) public places within the Town.

5. Every Ordinance, except an Emergency Ordinance, shall become effective thirty (30) days after its final passage, unless it specifies a later date.
6. An Emergency Ordinance is an ***ordinance*** which, in the judgment of the Town Board of Trustees, is necessary for the immediate preservation of the local welfare, peace, health or safety, and which should become effective prior to the time when a regular ***ordinance*** would become effective. Every such ***ordinance*** shall contain, as a part of its title, the words "and declaring an emergency" and, in a separate Section (herein called the Emergency Section), shall declare the emergency. The Town Board of Trustees shall vote on the Emergency Section separately and must adopt ***the*** Emergency Section by a vote of at least three-fourths ( $\frac{3}{4}$ ) of all the members of the Town Board. An Emergency Ordinance shall take effect upon passage, unless it specifies a later date.

**Section 1-175. Ordinances; Adoption by Reference.**

The Town Board of Trustees, by ***ordinance***, may adopt by reference Codes, Ordinances and standards relating to building, plumbing, electrical installations and other matters which it has the power to regulate. Such a Code, Ordinance or standard so adopted, need not be enrolled in this Code of Ordinances; provided, that, three (3) copies are filed and kept in the Office of the Town Clerk-Treasurer.

**Section 1-176. Ordinances; Compilation.**

1. Every ten (10) years, the Town of Mountain Park, Oklahoma, shall compile and publish its effective penal Ordinances in a permanent form.
2. Two (2) copies of the compilation of Ordinances shall be deposited by the Town in the Kiowa County Law Library.
3. When the Town has compiled and published its Code of Ordinances and succeeding Supplements, the Town Board of Trustees shall adopt a Resolution notifying the public of such compliance and cause certified copies of the Resolution, the Code of Ordinances and the Supplements to be filed in the Office of the Kiowa County Clerk and the County Law Library.

**Section 1-177. Amendments or Additions to the Code of Ordinances.**

1. The Town Board of Trustees shall have the power to repeal, alter or amend this Code of Ordinances.
2. All Ordinances passed subsequent to this Code of Ordinances which amend, repeal, or in any way affect said Code, may be Supplemented every two (2) years by being numbered in accordance with the numbering system of this Code of Ordinances and printed for inclusion therein. When subsequent Ordinances repeal any Chapter, Section or Subsection, or any portion thereof, such repealed portions may be excluded from this



Code of Ordinances by omission thereof from re-printed pages. Such inclusion of ordinances passed subsequent to this Code of Ordinances which amend or add to this Code (except in the case of repeal) shall be prima facie evidence of such subsequent ordinances until such time that this Code of Ordinances and subsequent Ordinances numbered or omitted, are re-adopted as a new Code of Ordinances by the Town Board of Trustees.

3. Amendments to any of the provisions of this Code of Ordinances shall be made by amending such provisions by specific reference to the Chapter, Article and Section numbers of this Code in the following language: "Section \_\_\_\_\_, of Article \_\_\_\_\_, Chapter \_\_\_\_\_, of the Code of Ordinances, Town of Mountain Park, Oklahoma is hereby amended to read as follows: " ..... ". The new provision shall be set as in full as desired.
4. In the event a new Section not heretofore existing in the Code of Ordinances is to be added, the following language shall generally be used: "The Code of Ordinances, Town of Mountain Park, Oklahoma, is hereby amended by adding a Section to Article \_\_\_\_\_ of Chapter \_\_\_\_\_, which Section reads as follows: " ..... ". The new Section shall then be set out in full as desired.