

ORDINANCE NO. 4

Series 2005

AN ORDINANCE AMENDING TITLE 3 OF THE BRECKENRIDGE TOWN CODE
CONCERNING THE CONFIDENTIALITY OF TAX RETURNS

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

Section 1. Title 3 of the Breckenridge Town Code is hereby amended by the addition of a new Chapter 7, which shall read in its entirety as follows:

CHAPTER 7

CONFIDENTIALITY OF TAX RETURNS

SECTION:

3-7-1: Confidentiality of Tax Returns

3-7-2: Exception: Taxpayer

3-7-3: Exception: Statistics

3-7-4: Exception: Town Attorney, Town Employees and Enforcement Personnel

3-7-5: Waiver of Confidentiality

3-7-1: CONFIDENTIALITY OF TAX RETURNS: Except in accordance with judicial order or as otherwise provided by law, no Town officer or employee as defined in Section 1-16-6 of this Code shall divulge or make known in any way any information obtained from any investigation conducted by the Town or its agents or disclosed in any document, report, or return filed in connection with any of the taxes covered by this Title 3. The Town officers or employees charged with the custody of such documents, reports, investigations, and returns shall not be required to produce any of them or evidence of anything contained in them in any action or proceeding in any court, except on behalf of the Town in an action or proceeding under the provisions of any such taxing ordinances to which the Town is a party or on behalf of any party to any action or proceeding under the provisions of such taxing ordinances when the report of facts shown thereby is directly involved in such action or proceeding, in either of which events the court may require the production of, and may admit in evidence, so much of said reports or of the facts shown thereby as are pertinent to the action or proceeding and no more.

3-7-2: EXCEPTION: TAXPAYER Nothing in section 3-7-1 shall be construed to prohibit the delivery to a person or such person's duly authorized representative of a copy of any return or report filed in connection with such person's tax. Such copies may be certified by the Town Clerk, and when so certified shall be evidence equally with and in like manner as the originals and may be received by any court as evidence of the contents of the originals.

3-7-3: EXCEPTION: STATISTICS: Nothing in section 3-7-1 shall be construed to prohibit the publication of statistics, so classified as to prevent the identification of particular reports or tax returns and the items thereof.

3-7-4: EXCEPTION: TOWN ATTORNEY, TOWN EMPLOYEES AND ENFORCEMENT PERSONNEL: Nothing in section 3-7-1 shall be construed to prohibit the inspection of tax returns and related information by the Town Attorney, other legal representatives, the Finance Director, other employees of the Town with a need to know such information in connection with the performance of their duties, or law enforcement personnel of the Town.

3-7-5: WAIVER OF CONFIDENTIALITY: The person who filed a tax report or return with the Town may waive the confidentiality provided by section 3-7-1 and authorize the disclosure or use of such tax report or return for any purpose. Such waiver shall be in writing and shall be signed by the person who filed the tax report or return.

Section 2. Section 3-1-17 of the Breckenridge Town Code is hereby repealed.

Section 3. Except as specifically amended hereby, the Breckenridge Town Code, and the various secondary codes adopted by reference therein, shall continue in full force and effect.

Section 4. The Town Council hereby finds, determines and declares that it has the power to adopt this Ordinance pursuant to the authority granted to home rule municipalities by

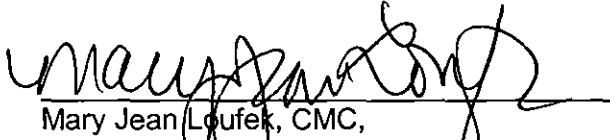
Article XX of the Colorado Constitution and the powers contained in the Breckenridge Town Charter.

Section 5. This Ordinance shall be published and become effective as provided by Section 5.9 of the Breckenridge Town Charter.

INTRODUCED, READ ON FIRST READING, APPROVED AND ORDERED PUBLISHED IN FULL this 8th day of March, 2005. A Public Hearing shall be held at the regular meeting of the Town Council of the Town of Breckenridge, Colorado on the 22nd day of March, 2005, at 7:30 P.M., or as soon thereafter as possible in the Municipal Building of the Town.

ATTEST:

TOWN OF BRECKENRIDGE


Mary Jean Loufek, CMC,
Town Clerk


Ernie Blake, Mayor

This Ordinance was published in full in the Summit County Journal, a newspaper of general circulation within the Town of Breckenridge, on March 18, 2005.


The public hearing on this ordinance was held on March 22, 2005.

READ, ADOPTED ON SECOND READING AND ORDERED PUBLISHED BY TITLE ONLY, this 22nd day of March, 2005. A copy of this Ordinance is available for inspection in the office of the Town Clerk.

ATTEST:

TOWN OF BRECKENRIDGE


Mary Jean Loufek, CMC, Town Clerk


Ernie Blake, Mayor

APPROVED IN FORM


Town Attorney

3/22/05
Date

This ordinance was published by title only in the Summit County Journal, a newspaper of general circulation within the Town of Breckenridge, on April 1, 2005.