

**TOWN OF CARLTON LANDING
REGULAR MEETING OF THE BOARD OF TRUSTEES**

Location: 10B Boulevard, Carlton Landing, Oklahoma, also known as
the Carlton Landing Academy Cafeteria
Saturday; March 21, 2020

Immediately following the Regular Meeting of the Carlton Landing Economic Development Trust
This meeting shall include teleconference/videoconference participation.
Members attending remotely (videoconference/teleconference) shall be:

Mary Myrick (teleconference)
Chuck Mai (teleconference)
Clay Chapman (teleconference)

Members attending physically shall be:
Joanne Chinnici
Kris Brule

NOTICE AND AGENDA

1. Call to Order
2. Roll Call

Consent Items

To help streamline meetings and allow the focus to be on other items requiring strategic thought, the "Consent Items" portion of the agenda groups the routine, procedural, and self-explanatory non-controversial items together. These items are voted on in a single motion (one vote). However, any Council member requesting further information *on a specific item thus removes it from the "Consent Items" section for individual attention and separate vote.*

3. Approval of Minutes:
 - a. [Regular Meeting of the CL Board of Trustees of February 15, 2020](#)
4. [Acknowledge receipt of Claims and Purchase Orders Report](#)
5. Items Removed from Consent Agenda
6. [Consider, discuss and approve Resolution _____ accepting the deed of property along the entrance road, more specifically described in Attachment A, or take any other appropriate action.](#)
[EXHIBITS: Resolution - Accept Entrance Road Property,](#)
[Carlton Landing - CLDC - Ridgeline Ranch - Warranty Deed \(002\)](#)
7. [Consider, discuss and approve Ordinance _____ relating to finance and taxation; Enacting new provisions of the Carlton Landing Town Code, Sections 1 through 29, Lodging/Hotel/Motel Tax Code; Providing that if any part or parts hereof be held invalid or ineffective the remaining portions shall not be affected; Providing for an effective date, or take any other appropriate action..](#)
[EXHIBITS: Carlton Landing - Hotel Tax Ordinance 3-15-2020](#)

8. Consider, discuss and approve Resolution _____ directing that a Special election be held regarding the implementation of a lodging/hotel/motel tax; Declaring a time when polls are to be open; Stating requirements for Ballot; Making certain Special election laws applicable; Stating responsibilities of County Election Board and County Election Board Secretary; Requiring publication of Resolution; and providing for absentee ballots; and approve Notice of Election; or take any other appropriate action.
EXHIBITS: Carlton Landing - Hotel Tax Resolution.
Carlton Landing - Hotel Tax - BALLOT - Election Carlton Lnding - Notice of Election
9. Consider, discuss and approve Ordinance _____ regarding the use of fireworks within the Town of Carlton Landing, Oklahoma; providing definitions; and setting forth conditions regarding discharging of fireworks, permit requirements to discharge fireworks, sales of fireworks, licensing to sell fireworks, insurance requirements; violation and penalty for violation of this Ordinance; and declaring an emergency, or take any other appropriate action. EXHIBITS: Fireworks Ordinance
10. Discuss and provide direction to Staff, if necessary, regarding policies, practices and operations of the Town of Carlton Landing related to coronavirus (COVID-19) or take any other appropriate action.
11. Reports
 - a. Sales Tax Revenue and other Financial Reports
BudgetvsActualsFY_2019_2020-3 18 2020
BalanceSheet3 18 2020
 - b. Town Administrator
 - c. Legal Reports, Comments, and Recommendations to the Governing Body
12. Recognize Citizens wishing to comment on non-Agenda Items
Under Oklahoma Law, the Board of Trustees are prohibited from discussing or taking any action on items not on today's agenda. Citizens wishing to address the Board on items not on the agenda are required to sign-up no later than five (5) minutes prior to the scheduled start time of the meeting. The sign-in sheet will contain space for citizens name, address, phone number, and topic to discuss. In this way, staff will be able to follow-up on any issues presented, if necessary. Citizens will be provided three (3) minutes.
13. Comments and questions by Governing Body members regarding items for future consideration.
14. Adjournment

I certify that the foregoing Notice and Agenda was posted in prominent view at 10 Boulevard, Carlton Landing, Oklahoma, also known as "the High School Classroom" at _____ M on the _____th day of March 2020, being at least 24 hours prior to the Regular Meeting described above.

<hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/>	<u>Jan Summers</u>
Signature of Person Posting the Agenda	Printed Name of Person Posting the Agenda

**TOWN OF CARLTON LANDING
REGULAR MEETING OF THE BOARD OF TRUSTEES**

Location: 10B Boulevard, Carlton Landing, Oklahoma, also known as
the Carlton Landing Academy Cafeteria
Saturday; February 15, 2020

Immediately following the Regular Meeting of the Carlton Landing Economic Development Trust

MINUTES

1. Call to Order

The meeting was called to order at 8:05 a.m. with Mayor Chinnici presiding.

2. Roll Call

PRESENT: A roll call reflected that Trustees Chinnici, Myrick, Mai, Brule, Chapman, Clerk-Treasurer, Summers, Financial Manager, Renee Norman, Town Attorney, Kay Wall and Town Administrator, Greg Buckley were present.

ABSENT: None

Consent Items

3. Approval of Minutes:

- a. Regular Meeting of the CL Board of Trustees of January 18, 2020
- b. Special Meeting of the CL Board of Trustees of February 1, 2020

MOTION was made by Mai and seconded by Brule to approve the consent items as presented.

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

4. Acknowledge receipt of Claims and Purchase Orders Report

See attached

5. Items Removed from Consent Agenda

6. Consider, discuss and approve Resolution _____ accepting the deed of property along the entrance road, more specifically described in Attachment A, or take any other appropriate action.

Kay Wall, town attorney reported she has not yet received the deed from the developer.

MOTION: A motion was made by Chinnici and seconded by Mai to STRIKE agenda item # 6.

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

7. Consider, discuss and provide direction to Staff on developing a Lodging Tax Ordinance, or take any other appropriate action.

Local governments are limited in the ability to fund the general operations of government. Sales/Use Tax is the primary source of funding for general operations. The other main source of allowed funding is fee for services, which includes permits, licenses, utilities (water, wastewater, sanitation), fines, etc. While most communities have one or more utility operations to support general operations, Carlton Landing does not have or own the utilities that service the Town. The volatility of sales tax makes it difficult to budget and operate day to day. The Sales Tax Comparison worksheet, attached, shows the sales tax collected over the past four (4) fiscal years. Sales Tax has declined each year and correlates to the amount and level of construction.

Over the past few months, the Town Trustees have taken steps to diversify and or expand the revenue(s) for the operation of the Town. The Trustees approved a Use Tax Ordinance to capture online or remote sales which are delivered/used in Carlton Landing. The Use Tax went into effect January 1, 2020. In addition, the Trustees approved a utility tax on specific utilities doing business within the city limits, excluding water. These steps help diversify the revenue sources coming to the Town, they will not fully offset the ups and downs or reliance on sales tax.

Another revenue source the Town could implement for general operations is a lodging tax. Lodging tax is a tax imposed on short term rental properties. The Carlton Landing Hospitality Office provided there were 1,200 nights of rental in 2019 with approximately forty units/homes participating in the rental program. An analysis of sales tax collected for 2019 showed the Town received almost \$15,700.00 from lodging. Using an average of \$300.00 per night at three percent (3%) tax, a lodging tax would generate approximately \$10,800.00 in revenue. For Fiscal Year 2019-20 year to date, the Town has received about \$13,533.00 in sales tax revenue. The Lodging Tax Analysis, attached, shows potential revenue using a three percent (3%), four percent (4%) or five percent (5%) tax rate with an average \$250.00, \$300.00 or \$350.00 per night rate. At 1200 nights per year possible income is from \$9,000.00 to \$21,000.00 annually.

In order to implement a Lodging Tax, Trustees would need to pass an Ordinance setting the tax levy and then approve a Resolution calling for an election. Under Oklahoma Statute any tax implemented within a Town or City must be approved by the voters prior to going into effect.

Following a discussion of how to educate and inform residents and how to proceed, a MOTION was made to direct staff to develop a Lodging Tax Ordinance.

AYE: Chinnici, Myrick, Brule, Mai, Chapman

NAY: None

Reports

- a. Sales Tax Revenue and other Financial Reports

See Attached

b. Town Administrator

See Attached

c. Legal Reports, Comments, and Recommendations to the Governing Body

Kay Wall reported she will soon be attending a seminar on Oklahoma Competitive Bid Law

8. Recognize Citizens wishing to comment on non-Agenda Items

Under Oklahoma Law, the Board of Trustees are prohibited from discussing or taking any action on items not on today's agenda. Citizens wishing to address the Board on items not on the agenda are required to sign-up no later than five (5) minutes prior to the scheduled start time of the meeting. The sign-in sheet will contain space for citizens name, address, phone number, and topic to discuss. In this way, staff will be able to follow-up on any issues presented, if necessary. Citizens will be provided three (3) minutes. None

9. Comments and questions by Governing Body members regarding items for future consideration. None

10. Adjournment

There being no further business, a motion was made and seconded to adjourn the meeting at 8:53 a.m., February 15, 2019

Mayor

Attest:

Town Clerk

The Town of Carlton Landing

BALANCE SHEET

As of February 12, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
BOK - Checking - *9683	232,273.43
General Obligation Bond 2017	0.00
General Obligation Bond 2018	69,786.67
Sinking Fund Acct # 312713087	84,013.44
Total Bank Accounts	\$386,073.54
Accounts Receivable	
Accounts Receivable	2,358.00
Total Accounts Receivable	\$2,358.00
Other Current Assets	
Due from Tif	33,471.15
Office Furniture	4,241.43
Prepaid Insurance	0.00
Total Other Current Assets	\$37,712.58
Total Current Assets	\$426,144.12
Fixed Assets	
Marina Project	22,778.50
Nature Center Playground	0.00
Swim Beach	225,973.18
Total Fixed Assets	\$248,751.68
TOTAL ASSETS	\$674,895.80

The Town of Carlton Landing

BUDGET VS. ACTUALS: FY_2019_2020 - FY20 P&L

July 1, 2019 - February 15, 2020

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
Revenues			
Permits and Licensing	6,700.60	23,336.00	-16,635.40
Sales Tax Revenue	50,989.81	80,000.00	-29,010.19
Sinking Fund Receipts	21,840.28	22,668.00	-827.72
Transfer in from TIF		66,268.00	-66,268.00
Use Tax		666.68	-666.68
Utility Tax	1,269.18	666.68	602.50
Total Revenues	80,799.87	193,605.36	-112,805.49
Total Income	\$80,799.87	\$193,605.36	\$ -112,805.49
GROSS PROFIT	\$80,799.87	\$193,605.36	\$ -112,805.49
Expenses			
Administration	21,912.77	82,358.30	-60,445.53
Community Support Agreements	2,000.00	4,000.00	-2,000.00
Dues & Memberships	115.00	1,200.00	-1,085.00
GO Bond Payments		17,000.00	-17,000.00
Grant Match		28,000.00	-28,000.00
Insurance		1,200.00	-1,200.00
Int Interest Expense	6,400.00	4,200.00	2,200.00
Meeting Expense	50.00		50.00
Misc - Fees, Events, Activities	250.00	1,264.00	-1,014.00
Office Supplies	159.31	5,332.00	-5,172.69
Payroll Expenses	0.89		0.89
Pending Projects Entry Road		153,505.00	-153,505.00
Professional Services	24,211.24	25,500.00	-1,288.76
Publication and Notice Exp	1,929.73	1,000.00	929.73
Rent	3,500.00	5,200.00	-1,700.00
Road & Trail Maintenance	4,627.00	6,532.00	-1,905.00
School, Training, Travel		532.00	-532.00
Utilities	408.00	1,200.00	-792.00
Website Expense		666.68	-666.68
Total Expenses	\$65,563.94	\$338,689.98	\$ -273,126.04
NET OPERATING INCOME	\$15,235.93	\$ -145,084.62	\$160,320.55
NET INCOME	\$15,235.93	\$ -145,084.62	\$160,320.55

The Town of Carlton Landing

ACCOUNT QUICKREPORT

July 1, 2019 - February 12, 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	CLR	AMOUNT	BALANCE
Revenues								
Sales Tax Revenue								
07/09/2019	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		62.37	62.37
07/09/2019	Deposit		Oklahoma Tax Commission	June 2019	Revenues:Sales Tax Revenue		3,067.59	3,129.96
08/09/2019	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		28.18	3,158.14
08/09/2019	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		8,520.10	11,678.24
09/16/2019	Deposit			Cigar Tax	Revenues:Sales Tax Revenue		84.07	11,762.31
09/16/2019	Deposit			Sales Tax	Revenues:Sales Tax Revenue		14,155.52	25,917.83
10/21/2019	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		123.93	26,041.76
10/21/2019	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		5,628.66	31,670.42
11/21/2019	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		50.00	31,720.42
11/21/2019	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		8,477.29	40,197.71
12/19/2019	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		74.37	40,272.08
12/19/2019	Deposit		Oklahoma Tax Commission		Revenues:Sales Tax Revenue		2,939.35	43,211.43
01/14/2020	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		26.55	43,237.98
01/14/2020	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		4,537.13	47,775.11
02/12/2020	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		38.36	47,813.47
02/12/2020	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		3,176.34	50,989.81
Total for Sales Tax Revenue							\$50,989.81	
Total for Revenues							\$50,989.81	
TOTAL							\$50,989.81	

The Town of Carlton Landing

TRANSACTION LIST BY VENDOR

January 18 - February 10, 2020

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
Crawford & Associates, P.C.						
02/01/2020	Bill Payment (Check)		Yes			0.00
02/01/2020	Bill Payment (Check)	559	Yes		BOK - Checking - *9683	-5,170.00
Joanne Chinnici - reimbursements						
02/01/2020	Bill Payment (Check)		Yes			0.00
02/01/2020	Bill Payment (Check)	565	Yes		BOK - Checking - *9683	-102.00
Kay Robbins Wall						
02/01/2020	Bill	February	Yes	Voided	Accounts Payable	500.00
02/01/2020	Bill Payment (Check)		Yes			0.00
02/01/2020	Bill Payment (Check)	561	Yes		BOK - Checking - *9683	-500.00
Landmark						
02/01/2020	Bill Payment (Check)		Yes			0.00
02/01/2020	Bill Payment (Check)	564	Yes		BOK - Checking - *9683	-392.00
McAlester News Capital						
01/22/2020	Bill	00030088	Yes		Accounts Payable	650.85
02/01/2020	Bill Payment (Check)		Yes			0.00
02/01/2020	Bill Payment (Check)	567	Yes		BOK - Checking - *9683	-650.85
New Town Development						
02/01/2020	Bill Payment (Check)		Yes			0.00
02/01/2020	Bill Payment (Check)	558	Yes		BOK - Checking - *9683	-1,375.00
Oklahoma Tax Commission {2}						
01/27/2020	Bill	4th Qtr	Yes		Accounts Payable	882.00
01/27/2020	Bill Payment (Check)	569	Yes		BOK - Checking - *9683	-882.00
OPEH&W						
02/01/2020	Bill Payment (Check)	560	Yes			0.00
02/01/2020	Bill Payment (Check)	563	Yes		BOK - Checking - *9683	-2,790.32
Renee Norman						
02/01/2020	Bill	February	Yes		Accounts Payable	750.00
02/01/2020	Bill Payment (Check)	562	Yes		BOK - Checking - *9683	-750.00
Tad Sweitzer						
01/18/2020	Bill	33694520	Yes		Accounts Payable	50.00
02/01/2020	Bill Payment (Check)		Yes			0.00
02/01/2020	Bill Payment (Check)	566	Yes		BOK - Checking - *9683	-50.00

Monday, February 10, 2020 01:06 PM GMT-06:00

1/2

Town Administrator's Report – February 15, 2020

- ☐ Trustee Workshop/Retreat February 1, 2020
- ☐ Alley Improvements – Engineering Plans were received, Mike and I reviewed and sent comments to Engineer, revised plans should be returned by end of next.
- ☐ Corp Annual Report - Worked on Year-End Report and updating Development Plan. Met with the Corp on Thursday, February 12 to review Development Plan, waiving construction restriction and they performed the annual inspection.
- ☐ Visited with Jim Hasenbeck on Plan Review process of Planning Commission and Phase 6 plans.
- ☐ Met with Grant – We have set-up an ongoing meeting time every two weeks to review projects and have general communication. Current project discussion – Entrance Road deed of property, School property, Extend Ridgeline Road, Marina relocation, Stephens Road.
- ☐ Nature Center Facility – Have had communication with TKWA, original Architects on proposal for revising building plans and preparing construction ready plans, have had discussion with Mike Kerney on alternate plans that had been developed, reviewed new process for using construction management or design build option under new Statute, went into effect January 1, 2020.
- ☐ Working with County on setting up draw account for Entrance Road project.

The Town of Carlton Landing

TRANSACTION LIST BY VENDOR

February 16 - March 18, 2020

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
BOK Financial						
03/01/2020	Check	EFT	Yes		BOK - Checking - *9683	-41.90
03/01/2020	Journal Entry	4	Yes			
Crawford & Associates, P.C.						
03/01/2020	Bill Payment (Check)	575	Yes		BOK - Checking - *9683	-2,167.50
Dan Hurd						
03/01/2020	Bill Payment (Check)	570	Yes		BOK - Checking - *9683	-2,800.00
IRS						
02/21/2020	Tax Payment		Yes	Tax Payment for Period: 01/08/2020-01/10/2020	BOK - Checking - *9683	-883.96
02/21/2020	Tax Payment		Yes	Tax Payment for Period: 01/22/2020-01/24/2020	BOK - Checking - *9683	-795.32
02/21/2020	Tax Payment		Yes	Tax Payment for Period: 02/05/2020-02/07/2020	BOK - Checking - *9683	-883.96
03/04/2020	Check	EFT	Yes		BOK - Checking - *9683	-1,679.28
Kay Robbins Wall						
03/01/2020	Bill	March	Yes		Accounts Payable	500.00
03/01/2020	Bill Payment (Check)	577	Yes		BOK - Checking - *9683	-500.00
Landmark						
03/01/2020	Bill Payment (Check)	580	Yes		BOK - Checking - *9683	-392.00
New Town Development						
03/01/2020	Deposit		Yes		BOK - Checking - *9683	786.00
Oklahoma Employment Security Commission						
02/21/2020	Bill	90-5602902	Yes		Accounts Payable	256.80
03/01/2020	Bill Payment (Check)	576	Yes		BOK - Checking - *9683	-256.80
Oklahoma Uniform Building Code Commission						
03/01/2020	Bill Payment (Check)	571	Yes		BOK - Checking - *9683	-32.00
OkMRF						
02/19/2020	Check		Yes		BOK - Checking - *9683	-695.56
OMAG						
03/01/2020	Bill Payment (Check)	579	Yes		BOK - Checking - *9683	-1,057.00
OPEH&W						
03/01/2020	Bill Payment (Check)	578	Yes		BOK - Checking - *9683	-2,790.32
03/10/2020	Bill	March	Yes		Accounts Payable	1,395.16
Pittsburg County Clerk						
02/19/2020	Deposit		Yes		Sinking Fund Acct - 3087	14,896.01
Renee Norman						
03/01/2020	Bill	March	Yes		Accounts Payable	750.00
03/01/2020	Bill Payment (Check)	572	Yes		BOK - Checking - *9683	-750.00
Tony Baker Rental						

DATE	TRANSACTION TYPE	NUM	POSTING	MEMO/DESCRIPTION	ACCOUNT	AMOUNT
03/01/2020	Bill	March	Yes		Accounts Payable	500.00
03/01/2020	Bill Payment (Check)	573	Yes		BOK - Checking - *9683	-500.00

Item No. _____

Date: March 21, 2020

AGENDA ITEM COMMENTARY

ITEM TITLE: Consider, discuss and approve Resolution _____ accepting the deed of property along the entrance road, more specifically described in Attachment A, or take any other appropriate action.

INITIATOR: Greg Buckley, Town Administrator

STAFF INFORMATION SOURCE: Greg Buckley, Town Administrator

BACKGROUND: The Developer is deeding over approximately fifteen (15) feet of property on either side of the existing entrance road. Currently the Town was deeded the road, which covers from edge of pavement to edge of payment. There is a need for addition property to accommodate improvements, repairs to the road along with providing drainage along the road.

FUNDING: None

EXHIBITS: Resolution, Attachment A – Legal Description

RECOMMENDED ACTION: Approve Resolution _____ accepting the deed of property along the entrance road, more specifically described in Attachment A.

RESOLUTION NO. 20-01-

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE TOWN OF CARLTON LANDING, OKLAHOMA, WHEREBY THE BOARD OF TRUSTEES OF THE TOWN OF CARLTON LANDING RESOLVES TO ACCEPT THE DONATED REAL PROPERTY AS DESCRIBED IN THE WARRANTY DEED TO THE TOWN OF CARLTON LANDING, OKLAHOMA.

Whereas, the Board of Trustees of the Town of Carlton Landing, during their regularly scheduled meeting on January 18, 2020 in Carlton Landing, Oklahoma, does consider and hereby Resolve to accept the donation of real property, described with certainty on that Warranty Deed presented for consideration, and dated the _____ day of January, 2020, as follows:

SEE ATTACHED

NOW THEREFORE, be it resolved that the Board of Trustees of the Town of Carlton Landing hereby authorizes the acceptance of the donated real property as described in the Warranty Deed, as set forth above and in said document, to the Town of Carlton Landing, Oklahoma.

Passed and approved this ____ day of January, 2020.

Town of Carlton Landing

(SEAL)

Joanne Chinnici, Mayor

ATTEST:

Jan Summers
Town Clerk

WARRANTY DEED

KNOW ALL MEN BY THESE PRESENTS;

That Carlton Landing Development Company, LLC, and Ridgeline Ranch, LLC, Grantors, parties of the first part, in consideration of the sum of Ten and no/100-----dollars, and other valuable consideration, in hand paid, the receipt of which is hereby acknowledged, do hereby grant, bargain, sell and convey unto Town of Carlton Landing, Grantee, with a mailing address of _____, Eufaula, Oklahoma, party of the second part, the following described real property and premises situate in Pittsburg County, State of Oklahoma, to-wit:

A tract that is Fifteen feet (15.0') on both sides of a tract legally described on attachment A, attached hereto.

together with all the improvements thereon and the appurtenances thereunto belonging, and warrant the title to the same.

TO HAVE AND TO HOLD said described premises unto the said party of the second part, its successors and assigns forever, free, clear and discharged of and from all former grants, charges, taxes, judgments, mortgages and other liens and encumbrances of whatsoever nature.

Signed and delivered this _____ day of _____, 2020.

Carlton Landing Development Company, LLC

By:

Owner

Ridgeline Ranch, LLC

By:

Owner

STATE OF OKLAHOMA)
)
COUNTY OF _____)

INDIVIDUAL ACKNOWLEDGMENT
Oklahoma Form

Before me, the undersigned, a Notary Public in and for said County and State, on this ____ day of _____, 2020, personally appeared _____, Owner of Carlton Landing Development Company, LLC, to me known to be the identical person who executed the within and foregoing instrument, and acknowledged to me that he executed the same as his free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.

Notary Public

STATE OF OKLAHOMA)
)
COUNTY OF _____)

INDIVIDUAL ACKNOWLEDGMENT
Oklahoma Form

Before me, the undersigned, a Notary Public in and for said County and State, on this ____ day of _____, 2020, personally appeared _____, Owner of Ridgeline Ranch, LLC,, to me known to be the identical person who executed the within and foregoing instrument, and acknowledged to me that he executed the same as his free and voluntary act and deed for the uses and purposes therein set forth.

Given under my hand and seal the day and year last above written.

Notary Public

Item No. _____

Date: March 21, 2020

AGENDA ITEM COMMENTARY

ITEM TITLE: Consider, discuss and approve Ordinance_____ relating to finance and taxation; Enacting new provisions of the Carlton Landing Town Code, Sections 1 through 29, Lodging/Hotel/Motel Tax Code; Providing that if any part or parts hereof be held invalid or ineffective the remaining portions shall not be affected; Providing for an effective date, or take any other appropriate action.

INITIATOR: Greg Buckley, Town Administrator, Mayor Chinnici

STAFF INFORMATION SOURCE: Greg Buckley, Town Administrator

BACKGROUND: At the February 15, 2020 Board of Trustees meeting, the Board directed staff to develop an Ordinance establishing a Lodging/Hotel/Motel Tax. The proposed Ordinance establishes the rate, provides for certain exemptions, operator responsibilities, and penalty for non-payment.

One of the discussion items at the February Board of Trustees meeting was what other communities charged for Lodging Tax.

Seaside, Florida is often referenced relating to Carlton Landing. Seaside's lodging tax rate is eleven percent (11%), with six percent (6%) as State Sales Tax and five percent (5%) as County Lodging tax. Oklahoma Lodging Tax rates range from three percent (3%) to nine percent (9%). Area Lodging Tax rates: Eufaula – (9%), McAlester – (6%), Muskogee (8%), Grove (5%) and Sand Springs (7%). It appears most cities are about five percent (5%).

Lodging tax is a tax imposed on short term rental properties. The Carlton Landing Hospitality Office provided there were 1,200 nights of rental in 2019 with approximately forty units/homes participating in the rental program. An analysis of sales tax collected for 2019 showed the Town received almost \$15,700.00 from lodging. Using an average of \$300.00 per night at three percent (3%) tax, a lodging tax would generate approximately \$10,800.00 in revenue. For Fiscal Year 2019-20 year to date, the Town has received about \$13,533.00 in sales tax revenue. The Lodging Tax Analysis, attached, shows potential revenue using four percent (4%), five percent (5%), six percent (6%) or seven percent (7%) tax rate with an average \$250.00, \$300.00 or \$350.00 per night rate. At \$300 per night and 1,200 nights per year possible income is from \$14,400.00 to \$25,200.00 annually. At \$300 per night 2,000 nights per year possible income is from \$24,000.00 to \$42,000.00 annually.

Under Oklahoma Statute any tax implemented within a Town or City must be approved by the voters prior to going into effect. Approving this Ordinance and setting the tax levy will not go into effect until approved by the voters. In order to be placed on the next available election the Ordinance needs to be approved by April 15, 2020 and sent to Pittsburgh County Election Board. The election will be held June 30, 2020 as part of the Pittsburgh County Primary election. Anticipated cost is two hundred dollars (\$200.00) for printing of Ballots. If our election is not at

the same time as another election the cost would be about one thousand five hundred dollars (\$1,500.00). One Hundred percent (100%) of the revenue would be allocated to the general fund for operations of the Town.

It is anticipated the State of Oklahoma Tax Commission will collect the Lodging Tax for the Town, like Sales and Use Tax. If the State collects the Lodging Tax, the start date for Lodging/Hotel/Motel Tax will be October 1. Like the Sales and Use Tax the start date would be the first day of the quarter after 60 day notice to vendors. The other option is for the Town to collect and administer the Lodging Tax in-house.

FUNDING: None

EXHIBITS: Lodging Tax Ordinance, Lodging Sales Tax Analysis, Lodging Tax Analysis

RECOMMENDED ACTION: Approve Ordinance_____ relating to finance and taxation; Enacting new provisions of the Carlton Landing Town Code, Sections 1 through 29, Lodging/Hotel/Motel Tax Code; Providing that if any part or parts hereof be held invalid or ineffective the remaining portions shall not be affected; Providing for an effective date

Ordinance No. 20-03-_____

An Ordinance relating to finance and taxation; Enacting new provisions of the Carlton Landing Town Code, Sections 1 through 29, Lodging/Hotel/Motel Tax Code; Providing that if any part or parts hereof be held invalid or ineffective the remaining portions shall not be affected; Providing for an effective date;

Ordinance

Be it ordained by the Town Board of Trustees of the Town of Carlton Landing, Oklahoma, that the provisions of this Ordinance shall become and be made a part of the code of ordinances of the Town of Carlton Landing, Oklahoma, and the sections of this ordinance may be renumbered to accomplish this intention:

SECTION 1. - CITATION.

This article shall be known and cited as "Town of Carlton Landing Lodging/Hotel Tax Ordinance."

SECTION 2. - DEFINITIONS.

The following words, terms and phrases, when used in this article, shall have the meanings described to them in this section, except where the context clearly indicates a different meaning:

TOWN ADMINISTRATOR: shall mean the person holding the position of Town Administrator within the town or the Administrator's designated representative.

HOTEL: shall mean any building or building structure, trailer, or other facility in which the public may, for consideration, obtain sleeping accommodations in which five or more rooms are used for the accommodation of such guests, whether such rooms are in one or in several structures. This term shall include hotels, apartment hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, trailer houses, trailer motels, dormitory space where bed space is rented to individuals or groups, apartments not occupied by "permanent residents," and all other facilities where rooms or sleeping facilities or space are furnished for a consideration. The term shall not include hospitals, sanitariums, assisted living centers or nursing homes, nor shall this term affect permanent resident facilities as defined below for residents for terms in excess of 30 days.

OCCUPANCY: shall mean the use or possession, or the right to the use or possession, of any room or rooms in a hotel, or the right to use or possession of the furnishings or to the services and accommodations accompanying the use and possession of the room.

OCCUPANT: shall mean a person, who for a consideration, uses, possesses or has the right to the use or possession of any room or rooms in a hotel under lease, concession, permit, right to access, license to use, or other agreement.

OPERATOR: shall mean any person operating a hotel in this city, including but not limited to, the owner, proprietor, lessee, sublessee, mortgagee in possession, licensee, manager or similar agent, or any other person otherwise operating such hotel.

PERMANENT RESIDENT: shall mean any occupant who has or shall have the right of occupancy of any room in a hotel/motel for at least 30 consecutive days during the calendar year or preceding year.

RENT: shall mean the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also any amount for which credit is allowed by the operator to the occupant, without any reduction therefrom whatsoever.

RETURN: shall mean any return filed or required to be filed as herein provided.

ROOM: shall mean any room or rooms of any kind in any part or portion of the hotel which is available for or let out for the use of or possessed for any purpose other than a place of assembly. As used herein, "place of assembly" means a room or space which is capable of being occupied by 75 or more persons and which is used for educational, recreational or amusement purposes and shall include: dance halls, cabarets, nightclubs, restaurants, any room or space for public or private banquet, feasts, socials, card parties or weddings, lodge and meeting halls or rooms, skating rinks, gymnasiums, swimming pools, billiard, bowling and table tennis rooms, halls or rooms used for public or private catering purposes, funeral parlors, markets, recreational rooms, concert halls, broadcasting studios, and all other places of similar type of occupancy.

TAX: shall mean the tax levied pursuant to this article.

SECTION 3. - LEVIED AMOUNT; ROOMS PROVIDED FREE OF CHARGE SUBJECT TO TAX.

There is hereby levied and imposed an excise tax of **five, six, seven** percent upon the gross proceeds or gross receipts derived from all rent for every occupancy of a room or rooms in a hotel in this city that is subject to sales tax. Room(s) provided free of charge, through barter, trade or any other arrangement or agreement of any kind or nature, are also subject to such tax at the sales value of the room so provided (with "sales value" to mean the price at which the room would be rented to the operator's best customer in the ordinary course of business).

SECTION 4. - EXEMPTIONS; ACKNOWLEDGMENT REQUIRED; RECORDS REQUIRED.

- (a) *Exemptions.* Any rent that is exempt from payment of sales tax.
- (b) *Acknowledgment required.* Every hotel shall submit a monthly exemption form, as provided by the Town Administrator, with each monthly room tax report. This exemption form will indicate the name of the person seeking exemption, the exempt organization with which they are affiliated, the period of occupancy, number of rooms occupied and any other information required by the Town Administrator. Every exemption form shall be signed by

the hotel manager or authorized agent, so that the signature shall serve as an acknowledgment that all information contained in the exemption form is true and correct. Upon submission of these forms to the city, the Town Administrator shall make a final determination as to the validity of all claimed exemptions. Should the Town Administrator determine that a claimed exemption is not valid, the hotel shall be assessed the then current percentage of tax applicable, within three months of the date that the exemption is claimed. The hotel claiming such exemption shall become liable for payment of the tax and shall submit the same with their next monthly tax remittance.

For purposes of this section, an exemption will not be validated by the Town Administrator unless the exemption is claimed for the month in which it accrues. For good cause shown, the Town Administrator may grant an extension for claiming an exemption.

(c) *Records required.* Every operator shall be required to maintain copies of monthly room reports, monthly exemption forms and individual exemption forms upon the business premises of the hotel for a period of three years. Such records shall be available for inspection and examination at any time upon demand by the Town Administrator, or a duly authorized agent or employee of the city. For purposes of this section, individual exemption forms shall be available from the Town Administrator and shall include the following:

- (1) A statement declaring the reason for exemptions;
- (2) The name, signature, address, home telephone and work telephone numbers of the person claiming the exemption;
- (3) The date on which the exemption form is completed; and
- (4) An acknowledgment, by signature, of the exemption by an employee or agent of the hotel.

SECTION 5. - TAX TO BE SEPARATELY DESIGNATED ON BILLS.

The operator shall separately designate, charge and show the tax on all bills, statements, receipts or any other evidence of charges or payments of rent for occupancy issued or delivered by the operator.

SECTION 6. - OPERATOR RESPONSIBLE FOR COLLECTION.

The operator shall be responsible for the collection of the tax from the occupant and shall be liable to the city for the tax.

SECTION 7. - CERTIFICATES OF REGISTRATION.

(a) Prior to commencement of business or opening, every hotel operator shall file with the Town Administrator:

- (1) A certificate of registration;
- (2) An affidavit and designation of operator.

The required filings shall be made on forms prescribed by the Town Administrator.

- (b) The Town Administrator shall, within five days after receipt of the required registration and affidavit, issue without charge, to each operator, a certificate of authority empowering such operator to collect the tax from the occupant and duplicates thereof for each additional hotel. Each certificate or duplicate shall state the hotel to which it is applicable. Such certificate of authority shall be permanently displayed by the operator in such manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. Such certificates shall be nonassignable and nontransferable and shall be surrendered immediately to the Town Administrator upon the cessation of business at the hotel named, or upon its sale or transfer, or upon the change of designated operator.

SECTION 8. - RECORDS REQUIRED.

Every operator shall keep records of every occupancy of all rent paid, charged or due thereon and of the tax payable thereon in such form as the Town Administrator may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the Town Administrator, or a duly authorized agent or employee of the city; and shall be preserved for a period of three years, except that the Town Administrator may consent to their destruction within that period or may require that they be kept longer.

SECTION 9. - RETURNS.

- (a) Every operator shall file with the Town Administrator a return of occupancy and of rents and of the taxes payable thereon for the period ending the last day of every month of each year. Said returns shall be filed on a monthly basis and are due no later than the fifteenth day of the month directly following the reporting period.
- (b) The Town Administrator may permit or require returns to be made by shorter or longer periods and upon such dates as the Town Administrator may specify. The form of the return shall be prescribed by the Town Administrator and shall contain such information as the Town Administrator may deem necessary for the proper administration of this article. The Town Administrator may require amended returns to be filed within ten days after notice and to contain the information specified in the notice.

SECTION 10. - PAYMENT OF TAX.

At the time of filing a return of occupancy and of rents, each operator shall pay to the Town Administrator the taxes imposed by this article upon the rents included in such return, as well as all other monies collected by the operator acting or purporting to act under the provisions of this article. All taxes for the period for which a return is required to be filed shall be due from the operator and payable to the Town Administrator on or before the date fixed for the filing of the return for such period without regard to whether a return is filed or whether the return which is filed correctly shows the amount of rents and the taxes due thereon.

SECTION 11. - DELINQUENT TAXES.

The tax levied by this article shall be due and payable when the return is filed. All taxes not paid within 15 days following the last day of the period shall be delinquent.

SECTION 12. - INTEREST ON UNPAID/DELINQUENT TAXES.

- (a) If any tax levied by this article becomes delinquent, the person responsible and liable for such tax shall pay interest on such unpaid tax at the rate of three percent (3%) per month on the unpaid balance from the date of delinquency.
- (b) If any tax levied by this article is not paid by the last calendar day of the month due, the operator responsible and liable for such tax shall pay a penalty on such unpaid tax at the rate of ten percent (10%) per month on the unpaid balance from the date of delinquency to a maximum of fifty percent (50%) of the tax.

SECTION 13. - COLLECTION BY SUIT.

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

SECTION 14. - BOND REQUIRED.

Where the Town Administrator believes that any operator is about to cease business, leave the state, or remove or dissipate assets, or for any other similar reason the Town Administrator deems it necessary in order to protect revenues under this article, the Town Administrator may require such operator to file with the city a bond issued by a surety company authorized to transact business in this state in such amount as the Town Administrator may fix to secure the payment of any tax or penalties and interest due, or which may become due from such operator. In the event the Town Administrator determines that an operator is to file such bond, the Town Administrator shall give notice to such operator specifying the amount of bond required. The operator shall file such bond within five days after the giving of such notice unless, within such five days, the operator shall request in writing, a hearing before the city council or its designee, at which the propriety and amount of the bond shall be determined by the city council or its designee. Such determination shall be final and shall be complied with, within 15 days thereafter. In lieu of such bond, securities approved by the Town Administrator, or cash in such amount as the Town Administrator may prescribe, may be deposited with the Town Administrator, who may at any time after five days' notice to the depositor, apply then to any tax and/or penalties due, and for that purpose the securities may be sold at a public or a private sale.

SECTION 15. - ASSESSMENT AND DETERMINATION OF TAX.

If a return required by this article is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be assessed by the Town Administrator from such information as may be obtainable and, if necessary, the tax may be estimated on the basis of external indices such as number of rooms, location, scale of rents, comparable rents, types of accommodations and services, number of employees, or other factors. Written notice of such assessments shall be given to the person liable for the collection and payment of the tax. Such assessment shall finally and irrevocably fix and determine that tax unless the person against whom it is assessed, within 90 days after the giving of notice of such assessment, shall apply in writing to the city council or its designee for a hearing or unless the Town Administrator on his/her own motion shall reassess the same. After such hearing, the city council or its designee shall give written notice of its determination to the person against whom the tax is assessed and such determination shall be final.

SECTION 16. - REFUNDS.

- (a) The Town Administrator shall refund or credit any tax erroneously, illegally or unconstitutionally collected if written application to the Town Administrator for such refund shall be made within two years from the date of payment thereof. For like causes, and in the same period, a refund may be so made upon the initiative and the order of the Town Administrator. Whenever a refund is made, the reasons therefor shall be stated in writing. Such application may also be made by the person who has collected and paid such tax to the Town Administrator, providing that the application is made within one year of the payment of the occupant to the operator, but no refund of money shall be made to the operator until he has repaid to the occupant the amount for which the application for refund is made. The Town Administrator, in lieu of any refund required to be made, may allow credit thereof on payment due from the applicant.
- (b) Upon application for a refund, the Town Administrator may receive evidence with respect thereto, and make such investigation as he deems necessary. After making a determination as to the refund, the Town Administrator shall give notice thereof to the applicant. Such determination shall be final unless the applicant, within 90 days after such notice, shall apply in writing to the city council or its designee for a hearing. After such hearing, the city council, or its designee, shall give written notice of the decision to the applicant.

SECTION 17. - NOTICES.

Notices provided for under this article shall be deemed to have been given when such notice has been delivered personally to the operator or deposited in the United States Mail, addressed to the last known address of the operator.

SECTION 18. - REMEDIES EXCLUSIVE.

The remedies provided in this article shall be exclusive remedies available to any person for the review of tax liability imposed by this article.

**SECTION 19. - FAILURE TO FILE; SUBMITTING FRAUDULENT RETURNS;
FAILURE TO POST A BOND; PENALTIES.**

The failure or refusal of any operator/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 tax or portion thereof rightfully due under this article or failure to post a bond, shall be an offense and, upon conviction thereof, the offending taxpayer shall be subject to costs and to a fine of not more than \$200.00 or imprisonment for not more than 30 days, or both such fine and imprisonment. Each day a violation exists shall constitute a separate offense and is subject to all penalties herein.

SECTION 20. - OPERATOR'S DISCOUNT FOR KEEPING RECORDS.

In order to remunerate an operator for keeping tax records, filing reports, and remitting the tax when due, a two percent (2%) discount shall be allowed upon all taxes paid prior to the time they become delinquent.

SECTION 21. - RECORDS CONFIDENTIAL.

The confidential and privileged nature of the records and files concerning the administration of the hotel tax is legislatively recognized and declared, and to protect the same the provisions of 68 O.S. § 205, and each subsection thereof, is hereby adopted by reference and made fully effective and applicable to administration of the tax as if herein set forth.

SECTION 22. - USE OF FUNDS.

All taxes collected pursuant to the provisions of this article shall be deposited into the city's general fund.

SECTION 23. - GENERAL POWERS OF TOWN ADMINISTRATOR.

In addition to all other powers granted to the Town Administrator, he/she is hereby authorized and empowered:

- (1) To make, adopt and amend rules and regulations appropriate to the carrying out of this article for the purposes thereof.
- (2) To extend for cause shown, the time for filing and return for a period not exceeding 60 days; and for cause shown to waive, remit, or reduce penalties or interest.
- (3) To delegate his/her functions hereunder to an assistant or other employee or employees of the city.
- (4) To assess, reassess, determine, revise and readjust the taxes imposed by this article.

- (5) To prescribe methods for determining the taxable and nontaxable rents.

SECTION 24. - ADMINISTRATION OF OATHS AND COMPELLING TESTIMONY.

The Town Administrator, or his/her designated representative, shall have the power to administer oaths and take affidavits in relation to any matter or proceeding in the exercise of their powers and duties under this article. The Town Administrator shall have the power to subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance of his/her duties hereunder and all the enforcement of this article and to examine them in relation thereto.

SECTION 25. - PROCEEDINGS TO RECOVER TAX.

- (a) Whenever any taxpayer or other person shall fail to collect and pay over any tax or any tax penalties due and owing, or interest imposed by this article as herein provided, the city attorney shall, upon request of the Town Administrator, take appropriate action to enforce the payment of same.
- (b) Pursuant to the authority of 68 O.S. § 2701 et seq., all taxes, interest and penalties imposed by this article, are hereby declared to constitute a lien in favor of the Town of Carlton Landing, upon all franchises, property and rights to property, whether real or personal, then belonging to or thereafter acquired by the person, firm or corporation owing the tax, whether such property is employed by such person, firm or corporation in the conduct of its business or in the hands of an assignee, trustee, or receiver, for the benefit of a creditor, from the date said taxes are due and payable under provisions of this article.

SECTION 26. - AMENDMENTS.

The citizens of Carlton Landing, by their approval of this article at the election herein provided, hereby authorize the Board of Trustees, by ordinance duly enacted, to make such administrative and technical changes or additions in the method and manner of administration and enforcing this article as may be necessary or proper for efficiency and fairness; except that the rate of the tax herein provided shall not exceed **five, six, seven** percent without approval of the qualified electors of the city as provided by law.

SECTION 27. - PROVISIONS CUMULATIVE.

The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions of the city ordinances.

SECTION 28. - PROVISIONS SEVERABLE.

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 29. - EFFECTIVE DATE.

This article shall become and be effective on the first day of October 1, 2020, subject to the approval of the majority of registered voters of the Town of Carlton Landing voting on the same in the manner prescribed by law.

PASSED AND APPROVED BY THE TOWN BOARD OF TRUSTEES OF THE CARLTON LANDING, OKLAHOMA, this ____ day of _____, 2020.

Joanne Chinnici
Mayor
Town of Carlton Landing

SEAL

ATTEST:

Jan Summers
Town Clerk

Item No. _____

Date: March 21, 2020

AGENDA ITEM COMMENTARY

ITEM TITLE: Consider, discuss and approve Resolution _____ directing that a Special election be held regarding the implementation of a lodging/hotel/motel tax; Declaring a time when polls are to be open; Stating requirements for Ballot; Making certain Special election laws applicable; Stating responsibilities of County Election Board and County Election Board Secretary; Requiring publication of Resolution; and providing for absentee ballots; and approve Notice of Election; or take any other appropriate action.

INITIATOR: Greg Buckley, Town Administrator, Mayor Chinnici

STAFF INFORMATION SOURCE: Greg Buckley, Town Administrator

BACKGROUND: Under Oklahoma Statue, taxes are required to be approved by a majority of the voters of the city or town. The Board of Trustees of Carlton Landing approved a Lodging Tax Ordinance and now requires the approval of the voters to become effective. The Resolution set the election on June 30, 2020 to coincide with the County Primary election. There are certain dates when a city or town may call or hold an election. To meet the filing deadline and notice requirement for June 30, 2020, the Resolution calling for an election must be approved by April 15, 2020.

FUNDING: None

EXHIBITS: Election Resolution – Lodging Tax, Notice of Election, Ballot

RECOMMENDED ACTION: Approve Resolution _____ directing that a Special election be held regarding the implementation of a lodging/hotel/motel tax; Declaring a time when polls are to be open; Stating requirements for Ballot; Making certain Special election laws applicable; Stating responsibilities of County Election Board and County Election Board Secretary; Requiring publication of Resolution; and providing for absentee ballots; and approve Notice of Election.

Resolution 2020-03-_____

A Resolution directing that a Special election be held regarding the implementation of a lodging/hotel/motel tax; Declaring a time when polls are to be open; Stating requirements for Ballot; Making certain Special election laws applicable; Stating responsibilities of County Election Board and County Election Board Secretary; Requiring publication of Resolution; and providing for absentee ballots;

BE IT RESOLVED by the Mayor and Board of Trustee of the Town of Carlton Landing, Oklahoma that;

Section 1: Special Election. A special election shall be held on June 30, 2020, between the hours of 7:00 a.m. and 7:00 p.m., at the regular polling places for the precincts of the Town, for the purpose of submitting the following question to the registered voters of the Town:

BALLOT

Proposition No. 1

Shall Carlton Landing, Oklahoma Ordinance No. 20-03 adopted the 21st day of March, 2020, enacting an excise tax of _____ percent upon the gross proceeds or gross receipts derived from lodging/hotel/motel rooms, with two percent of said tax collected to be used for expenses in monitoring the collection, expenditure and auditing of the lodging/hotel/motel tax and ninety-eight percent to be deposited in a fund to be used for parks, recreation, fitness, health, tourism, convention, development or promotion be approved?

For the Proposition FOR_____

Against the Proposition AGAINST_____

If the voter desires to vote for the above Proposition, the voter shall complete the arrow to the right of the word "FOR".

If the voter desires to vote against the above Proposition, the voter shall complete the arrow to the right of the word "AGAINST".

Section 2: Applicable Law. The Pittsburg County Election Board shall conduct the election, canvas the returns and certify the results to the Town Board of Trustees. The election shall be conducted in accordance with the provisions of the general elections laws of the State of Oklahoma;

Section 3: Filing with the Secretary of the Election Board. This resolution shall be filed with the Secretary of the Pittsburg County Election Board not fewer than sixty (60) days prior to the election;

Section 4: Publication of Resolution. This resolution shall be published in a newspaper of general circulation in the Town at least ten (10) days before the election;

Section 5: Absentee Ballots. Absentee ballots shall be provided in accordance with the provisions of the general election laws of the State of Oklahoma.

ADOPTED in Regular session this 21st day of March, 2020.

Joanne Chinnici
MAYOR

ATTEST:

Jan Summers
City Clerk

SEAL

BALLOT

Proposition No. ____

Shall The Town of Carlton Landing, Oklahoma Ordinance No. 20-03-____ adopted the 21st day of March, 2020, enacting an excise tax of ____ percent upon the gross proceeds or gross receipts derived from the rent from occupancy of lodging/hotels/motels with two percent of said tax collected to be used for expenses in monitoring the collection, expenditure and auditing of the lodging/hotel/motel tax and ninety-eight percent to be deposited in a fund to be used for parks, recreation, fitness, health, tourism, convention, development or promotion be approved?

For the Proposition FOR _____

Against the Proposition AGAINST _____

**NOTICE OF ELECTION
TOWN OF CARLTON LANDING, OKLAHOMA**

BE IT RESOLVED by the governing body of the Town of Carlton Landing, Oklahoma that for the purpose of enacting an excise tax on lodging/hotel/motel that:

_____ 1. Special election shall be held on Tuesday, June 30, 2020;

BE IT FURTHER RESOLVED that the issue of said Town to be voted upon:

Proposition No. _____

Shall The Town of Carlton Landing, Oklahoma Ordinance No. 20-03-____; adopted the 21st day of March, 2020, enacting an excise tax of _____ percent upon the gross proceeds or gross receipts derived from the rent from occupancy of lodging/hotels/motels, with two percent of said tax collected to be used for expenses in monitoring the collection, expenditure and auditing of the lodging/hotel/motel tax and ninety-eight percent to be deposited in a fund to be used for parks, recreation, fitness, health, tourism, convention, development or promotion be approved?

BE IT FURTHER RESOLVED the each voter must be a qualified voter by virtue of being a resident and registered voter within the municipality on or before June 5, 2020.

BE IT FURTHER RESOLVED That the following question shall be submitted to the registered voters of this municipality at the Special election.

BE IT FURTHER RESOLVED that absentee ballots will be provided in accordance with State Law.

ADOPTED this _____ day of _____, 2020.

(Seal)

ATTEST:

Item No. _____

Date: March 21, 2020

AGENDA ITEM COMMENTARY

ITEM TITLE: Consider, discuss and approve Ordinance _____ regarding the use of fireworks within the Town of Carlton Landing, Oklahoma; providing definitions; and setting forth conditions regarding discharging of fireworks, permit requirements to discharge fireworks, sales of fireworks, licensing to sell fireworks, insurance requirements; violation and penalty for violation of this Ordinance; and declaring an emergency, or take any other appropriate action.

INITIATOR: Greg Buckley, Town Administrator, Mayor Chinnici

STAFF INFORMATION SOURCE: Greg Buckley, Town Administrator

BACKGROUND: Fireworks are an integral part of the 4th of July, Independence Day, celebration. While fireworks are fun and exciting many cities and towns have enacted Ordinances which regulate the setting off and selling of fireworks with city/town limits. Some communities have banned the selling and firing of fireworks at any time and some communities have set general safety rules and special times for selling and setting off fireworks. While each city and town are different on what they have regulated the underlining concept for regulating fireworks is safety and respect for neighbors and animals.

The proposed Fireworks Ordinance provides for setting off fireworks during certain days and times of the year, specifically around July 4th and New Year's Eve for individuals. Public displays of fireworks are allowed at any time of the year. The Ordinance establishes the need to obtain a permit and provides requirements for where fireworks may be set off.

The Fireworks Ordinance provides guidelines for when and where fireworks may be sold. Vendors who wish to set up and sell fireworks will be required to be licensed by the State and Town, have insurance and have permission from the property owner where the Stand is to be located.

In addition, the Ordinance sets fines and penalties for non-compliance or violations of the Ordinance.

FUNDING: None

EXHIBITS: Fireworks Ordinance

RECOMMENDED ACTION: Approve Ordinance _____ regarding the use of fireworks within the Town of Carlton Landing, Oklahoma; providing definitions; and setting forth conditions regarding discharging of fireworks, permit requirements to discharge fireworks, sales of fireworks, licensing to sell fireworks, insurance requirements; violation and penalty for violation of this Ordinance.

TOWN OF CARLTON LANDING

ORDINANCE NO.

AN ORDINANCE REGARDING THE USE OF FIREWORKS WITHIN THE TOWN OF CARLTON LANDING, OKLAHOMA; PROVIDING DEFINITIONS; AND SETTING FORTH CONDITIONS REGARDING DISCHARGING OF FIREWORKS, PERMIT REQUIREMENTS TO DISCHARGE FIREWORKS, SALES OF FIREWORKS, LICENSING TO SELL FIREWORKS, INSURANCE REQUIREMENTS; VIOLATION AND PENALTY FOR VIOLATION OF THIS ORDINANCE; AND DECLARING AN EMERGENCY

DEFINITION OF TERMS USED IN THIS ORDINANCE

- Distributor:** Any person who sells fireworks and novelties to other distributors, wholesalers, or retailers for resale or provides them as part of a pyrotechnic display service in the state of Oklahoma
- Fireworks:** Any composition of device for the purpose of producing a visible or an audible effect by combustion, explosion, deflagration or detonation, and which are further described as consumer fireworks 1.4G, display fireworks 1.3G, articles pyrotechnic 1.4G or 1.4S as defined by the United States Department of Transportation (DOT) title 49, CFR. The term "consumer fireworks" shall not include toy cap pistols and caps, blank cartridges, railroad flares, model rockets, or any novelty.
- Local Nonprofit Retailer:** Any group or organization that is domiciled within the corporate limits of the Town of Carlton Landing and is a valid 501(c)(3) with the state of Oklahoma
- Novelty:** A device containing small amounts of pyrotechnic and/or explosive composition. Such devices produce limited visible or audible effects.
- Retailer:** Any person who purchases fireworks and novelties for resale to consumers only
- Wholesaler:** Any person who purchases fireworks and novelties for resale to retailers and consumers only

ORDINANCE

Whereas, The Board of Trustees of the Town of Carlton Landing, Oklahoma wish to provide for the safety and well-being of the Citizens and guests of Carlton Landing; and

Whereas, Discharge of fireworks is a dangerous undertaking; and

Whereas, The Board of Trustees of the Town of Carlton Landing wish to regulate the discharge of fireworks in order to maintain a safe environment for the general public within the boundaries of the Town of Carlton Landing; and

Whereas, The Board of Trustees of Carlton Landing, Oklahoma deem it to be in the best interests and safety of the citizens to establish regulations regarding the use and sale of fireworks within the town of Carlton Landing

BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE TOWN OF CARLTON LANDING, OKLAHOMA:

SECTION 1: DISCHARGING OF FIREWORKS RESTRICTED; EXCEPTIONS

- A. Persons within the corporate limits may use or otherwise discharge only class C fireworks (See DOT regulations), PROVIDED the following conditions are met:

Dates and times Allowed:

- a. July 1st, 2nd, and 3rd of each year between the hours of Noon (12:00) p.m. and ten Thirty o'clock (10:30) p.m.
- b. July 4 of each year between the hours of Ten o'clock (10:00) a.m. and Twelve o'clock (12:00) midnight, and
- c. December 31st of each year between the hours of Twelve o'clock (12:00) midnight and Twelve Thirty o'clock (12:30) a.m. on January 1st of the New Year

- B. Fireworks must be discharged on a noncombustible surface of sufficient size to contain the entire ground portion of the display and not closer than one hundred (100) feet from any permanent structure.

- C. An adult person over the age of twenty-one (21) wishing to discharge fireworks shall obtain a permit from the Town of Carlton Landing at a cost of twenty five dollars (\$25.00). Said permit shall identify the adult in charge of this use by name and address, and also shall identify the proposed location on the permit holder's property where the fireworks shall be detonated. Applications for said permits shall be made available during normal business hours from May 1st through July 3rd, and from December 15th, through December 30th of any given year. Permits are valid only for the period of issuance.

- D. The adult permit holder in charge of the fireworks use must be physically present for any household member to discharge the fireworks and that adult must be within seventy- five (75) feet of the point of display. The adult supervisor must have the

permit posted in a place of prominence during the discharge of the fireworks for examination by any law enforcement officer of the Town of Carlton Landing. The permit holder is further responsible for removing any debris caused by any person discharging fireworks under the permit. Failure to remove the debris shall be punishable by a fine and cost of any repair resulting from the use of the Fireworks.

E. Private persons may not use or discharge fireworks on any public street, lane, alley, sidewalk, public easement, public property, or property generally used and accessible to the general public.

F. In the event that the governor of the State of Oklahoma, County Emergency Management Director, or Fire Chief calls a red flag fire alert or burn ban for the area encompassing the Town of Carlton Landing, Oklahoma, and/or the Town of Carlton Landing fire department determines that the Town of Carlton Landing is in fire danger due to the weather conditions, the Town Administrator may declare the use of fireworks illegal and all fireworks permits to be void during the emergency period. Permit fees will be refunded for that period.

G. Permission for the presentation of public display of fireworks by responsible persons or organizations shall be allowed at any time during the year provided that said person or organization obtains a permit as follows:

1. An adult person over the age of twenty one (21) shall obtain a permit from the Town of Carlton Landing at a cost of one hundred dollars (\$100.00). Said permit shall identify the company or organization name along with the company's physical and mailing addresses, location of the display, and the name of the contact person responsible for the event with his/her phone number and date of display.
2. All public displays shall be required to comply with the requirements of the Carlton Landing Fire Department and National Fire Protection Act (NFPA) 1123 or 1126 as appropriate.
3. The permit fee may be waived by the Town Administrator of Carlton Landing or his/her designee, upon written request from the company or organization requesting the permit.
4. Permits must be available for inspection by the Town at all times during the display, including setup and teardown of the launch site and staging area.

SECTION 2: SALES

A. Any sale of fireworks to a consumer by a retailer shall be subject to the levy and collection of state and city sales tax pursuant to the provisions of the Oklahoma state tax code and this code.

B. The sale or display for sale of fireworks shall be unlawful within the Town of Carlton Landing unless the following conditions are met:

1. The sale of fireworks shall be made from a freestanding structure which complies with the building standard of Carlton Landing. The structure may be on site only from May 1st to July 7th of each calendar year. the structure shall be located no less than one hundred feet (100') from any structure owned by a third party or from any area where combustible material is stored. The structure

must be located within a commercial or agricultural district as defined by Town zoning ordinance.

2. Distributors and wholesalers may sell fireworks to residents and nonresidents of the State of Oklahoma from May 1st until July 7th of each year.
3. Retailers may only sell fireworks to resident and nonresidents of the State of Oklahoma from June 15th to July 5th of each calendar year.

C. Conditions of Sales:

1. A salesclerk must be on duty to serve the consumer at the time of purchase.
2. All fireworks offered for retail sale must at all times be protected from direct contact and handling by the public. Entry within those structures aforementioned shall be forbidden to the public.
3. Self-serve or marketing where retail customers are allowed to move among stocks of fireworks or serve themselves from fireworks stock or displays is strictly prohibited.
4. All fireworks storage and sales areas shall be conspicuously posted with signs reading: "FIREWORKS-NO SMOKING".
5. The owner or vendor shall maintain licenses and insurance on each location as provided in this ordinance.
6. Mail order sales to consumers are prohibited through any medium of either interstate or intrastate commerce.
7. Sales of fireworks may only be made at properly licensed retail locations within the Town of Carlton Landing Limits.

SECTION 3: LICENSES AND INSURANCE REQUIRED

- A. State and Local Licenses: Any person operating a retail location where fireworks are sold directly to the consumer shall be required to purchase a retail fireworks license from the state and an itinerant vendor license from the Town of Carlton Landing.
- B. Premises Liability Insurance: The Town of Carlton Landing shall not issue an itinerant vendor license to an applicant without proof of premises liability insurance in the amount of five hundred thousand dollars (\$500,000.00).
- C. Application and Insurance Filed with the Town of Carlton Landing: The license application and proof of insurance shall be kept on file by the Town of Carlton Landing for at least two (2) years.
- D. Posting of Licenses: Both the retail fireworks license and the itinerant vendor license shall be conspicuously posted in the immediate vicinity of the sales operation and shall be immediately available for examination by the public or any enforcement officer.

E. Licenses Nontransferable: No license provided for herein shall be transferable nor shall any person be permitted to operate under a license granted to another person.

F. License Fees:

1. Distributors or wholesalers shall be required to pay a license fee of two thousand five hundred dollars (\$2500.00) plus five percent (5%) of the gross sales of fireworks to the Town of Carlton Landing. Sales for the period from June 15th through July 6th shall be exempt from the five percent (5%) fee.

2. Retailers shall be required to pay a license fee of five hundred dollars (\$500.00) which shall be due and payable to the Town of Carlton Landing prior to opening for business for the sale of fireworks. They must also present to the Town an Oklahoma sales tax permit with identification number. All local nonprofit retailers shall be required to pay a license fee of one hundred dollars (\$100.00) to the Town prior to opening for business for the sale of fireworks, and they must also present to the Town a sales tax permit with identification number for Oklahoma tax commission reporting purposes.

G. Licensing Requirements:

1. Upon application for a license, the applicant shall provide the Clerk of the Town of Carlton Landing (or his/her designee) the location of the proposed retail outlet, proof of the age of the applicant, evidence of all licenses and insurances required by Oklahoma State law, and an affidavit signed by the applicant stating that they have read this Ordinance, will comply with the same, will comply with all applicable Oklahoma state and federal laws and regulations pertaining to the sale of fireworks, and will comply with such regulations as the Carlton Landing building inspector and/or fire chief shall reasonably require for the protection and benefit of the public.

2. Each applicant shall provide written consent from the owner of the property on which he/she will be selling. The consent to operate on such property must be signed and dated within the year of application.

3. The license holder shall be responsible for the safe operation of the retail sales of fireworks to the public and shall be at least twenty one (21) years of age.

SECTION 5: VIOLATION AND PENALTY

Failure to obey the provisions of this Ordinance shall constitute an offense and be punishable as a misdemeanor. Each violation whether by section, item, or day shall be considered a separate offense and each such offense shall be punishable by a fine of two hundred dollars (\$200.00) plus costs.

EMERGENCY CLAUSE:

It being immediately necessary for the preservation of the public peace, health and safety of the Town of Carlton Landing, Oklahoma, and the inhabitants thereof, an emergency is hereby declared to exist. By reason whereof it is necessary that this ordinance shall go into full effect and be of force immediately upon its passage.

This ordinance shall go into effect on the

PASSED by the Board of Trustees of the Town of Carlton Landing, Oklahoma, on the day of.

SIGNED by the Mayor of the Town of Carlton Landing, Oklahoma, on

Mayor

ATTEST:
(SEAL)

Town Clerk

The Town of Carlton Landing

ACCOUNT QUICKREPORT

July 1, 2019 - March 18, 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	CLR	AMOUNT	BALANCE
Revenues								
Sales Tax Revenue								
07/09/2019	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		62.37	62.37
07/09/2019	Deposit		Oklahoma Tax Commission	June 2019	Revenues:Sales Tax Revenue		3,067.59	3,129.96
08/09/2019	Deposit		Oklahoma Tax Commission	Cigar TAx	Revenues:Sales Tax Revenue		28.18	3,158.14
08/09/2019	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		8,520.10	11,678.24
09/16/2019	Deposit			Cigar TAx	Revenues:Sales Tax Revenue		84.07	11,762.31
09/16/2019	Deposit			Sales TAx	Revenues:Sales Tax Revenue		14,155.52	25,917.83
10/21/2019	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		123.93	26,041.76
10/21/2019	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		5,628.66	31,670.42
11/21/2019	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		50.00	31,720.42
11/21/2019	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		8,477.29	40,197.71
12/19/2019	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		74.37	40,272.08
12/19/2019	Deposit		Oklahoma Tax Commission		Revenues:Sales Tax Revenue		2,939.35	43,211.43
01/14/2020	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		26.55	43,237.98
01/14/2020	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		4,537.13	47,775.11
02/12/2020	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		38.36	47,813.47
02/12/2020	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		3,176.34	50,989.81
03/09/2020	Deposit		Oklahoma Tax Commission	Cigar Tax	Revenues:Sales Tax Revenue		23.62	51,013.43
03/09/2020	Deposit		Oklahoma Tax Commission	Sales Tax	Revenues:Sales Tax Revenue		6,419.86	57,433.29
Total for Sales Tax Revenue							\$57,433.29	
Total for Revenues							\$57,433.29	
TOTAL							\$57,433.29	

The Town of Carlton Landing

BUDGET VS. ACTUALS: FY_2019_2020 - FY20 P&L

July 2019 - June 2020

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
Revenues			
Permits and Licensing	7,486.60	35,000.00	-27,513.40
Sales Tax Revenue	57,433.29	120,000.00	-62,566.71
Sinking Fund Receipts	36,736.29	34,000.00	2,736.29
Transfer in from TIF		99,404.00	-99,404.00
Use Tax	34.13	1,000.00	-965.87
Utility Tax	1,269.18	1,000.00	269.18
Total Revenues	102,959.49	290,404.00	-187,444.51
Total Income	\$102,959.49	\$290,404.00	\$ -187,444.51
GROSS PROFIT	\$102,959.49	\$290,404.00	\$ -187,444.51
Expenses			
Administration	41,817.66	123,538.30	-81,720.64
Community Support Agreements	2,000.00	6,000.00	-4,000.00
Dues & Memberships	147.00	1,800.00	-1,653.00
GO Bond Payments		34,000.00	-34,000.00
Grant Match		42,000.00	-42,000.00
Insurance		1,800.00	-1,800.00
Int Interest Expense	6,400.00	8,400.00	-2,000.00
Meeting Expense	50.00		50.00
Misc - Fees, Events, Activities	250.00	1,900.00	-1,650.00
Office Supplies	159.31	8,000.00	-7,840.69
Payroll Expenses	0.89		0.89
Company Contributions			
Retirement	695.56		695.56
Total Company Contributions	695.56		695.56
Taxes	1,147.17		1,147.17
Total Payroll Expenses	1,843.62		1,843.62
Pending Projects Entry Road		153,505.00	-153,505.00
Professional Services	30,470.64	38,250.00	-7,779.36
Publication and Notice Exp	1,929.73	1,500.00	429.73
Rent	4,000.00	7,800.00	-3,800.00
Road & Trail Maintenance	5,019.00	9,800.00	-4,781.00
School, Training, Travel		800.00	-800.00
Utilities	408.00	1,800.00	-1,392.00
Website Expense		1,000.00	-1,000.00
Total Expenses	\$94,494.96	\$441,893.30	\$ -347,398.34
NET OPERATING INCOME	\$8,464.53	\$ -151,489.30	\$159,953.83
NET INCOME	\$8,464.53	\$ -151,489.30	\$159,953.83

The Town of Carlton Landing

BALANCE SHEET

As of March 18, 2020

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
BOK - Checking - *9683	212,232.70
General Obligation Bond 2020	77,917.47
General Obligation Bond 2017	0.00
General Obligation Bond 2018	69,786.67
Sinking Fund Acct - 3087	98,909.45
Total Bank Accounts	\$458,846.29
Accounts Receivable	
Accounts Receivable	2,358.00
Total Accounts Receivable	\$2,358.00
Other Current Assets	
Due from Tif	33,471.15
Office Furniture	4,241.43
Prepaid Insurance	1,057.00
Total Other Current Assets	\$38,769.58
Total Current Assets	\$499,973.87
Fixed Assets	
Marina Project	22,778.50
Nature Center Playground	0.00
Swim Beach	225,973.18
Total Fixed Assets	\$248,751.68
TOTAL ASSETS	\$748,725.55

The Town of Carlton Landing

BALANCE SHEET

As of March 18, 2020

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	0.00
Total Accounts Payable	\$0.00
Other Current Liabilities	
2110 Direct Deposit Liabilities	0.00
24000 Payroll Liabilities	0.00
401a Co. Match	1,755.14
401k Emp.	877.57
Federal Taxes (941/944)	0.00
Federal Unemployment (940)	0.00
OK Income Tax	668.00
OK Unemployment Tax	175.51
Total 24000 Payroll Liabilities	3,476.22
Direct Deposit Payable	0.00
Payable - Dan Hurd, Inspector	0.00
Payable - OUBCC Fees	0.00
Road Repair	83,717.84
Total Other Current Liabilities	\$87,194.06
Total Current Liabilities	\$87,194.06
Long-Term Liabilities	
2017 GOB	168,259.22
2018 GOB	69,801.67
2020 GOB	77,917.47
Total Long-Term Liabilities	\$315,978.36
Total Liabilities	\$403,172.42
Equity	
32000 Retained Earnings	333,076.57
Opening Balance Equity	100.00
Net Income	12,376.56
Total Equity	\$345,553.13
TOTAL LIABILITIES AND EQUITY	\$748,725.55