

**CHAPTER 7**

**FIRE PREVENTION**

**ARTICLE 1**

**FIRE PREVENTION**

- § 7-101 Volunteer fire department.
- § 7-102 Fire prevention code: enforcement; variances.

**ARTICLE 2**

**RURAL FIRE PROTECTION**

- § 7-201 Authorization for rural fire services; right-of-way.
- § 7-202 Charges for fire calls made outside the city limits of the city of Blanchard.

**ARTICLE 3**

**MISCELLANEOUS PROVISIONS**

- § 7-301 Repealed.
- § 7-302 Explosives.
- § 7-303 Depositing ashes.
- § 7-304 Storing hay.
- § 7-305 Inter-governmental cooperation authorized.

**ARTICLE 4**

**PENALTY**

- § 7-401 Penalty.

**ARTICLE 5**

**RESERVED**

**ARTICLE 6**

**RESERVED**

## **ARTICLE 7**

### **LODGING TAX**

- § 7-701 Citation and codification.
- § 7-702 Definitions.
- § 7-703 Tax rate.
- § 7-704 Exemption.
- § 7-705 Tax to be separately designated on bills.
- § 7-706 Operator's duties.
- § 7-707 Bond required.
- § 7-708 Assessment and determination of tax.
- § 7-709 Refunds.
- § 7-710 Notices.
- § 7-711 Remedies exclusive.
- § 7-712 General powers of the city manager.
- § 7-713 Certificates of registration.
- § 7-714 Use of funds.
- § 7-715 Records confidential.
- § 7-716 Criminal penalties.
- § 7-717 Civil remedies.
- § 7-718 Amendments.
- § 7-719 Provisions cumulative.
- § 7-720 Severability.
- § 7-721 Effective date and no termination date.

**ARTICLE 1**

**FIRE PREVENTION**

- § 7-101 Volunteer fire department.
- § 7-102 Fire prevention code: enforcement; variances.

**§ 7-101 VOLUNTEER FIRE DEPARTMENT.**

1. There is hereby established for the city of Blanchard, Oklahoma, a volunteer fire Department under the provisions of the Oklahoma Volunteer Firemen's Act.

2. The Blanchard, Oklahoma volunteer fire department shall consist of not less than twelve (12) and not more than thirty (30) members serving a nine-one-one (911) emergency telephone area of fifty (50) square miles or more. The department shall not employ more than three (3) full-time, salaried firemen. Members of the Blanchard, Oklahoma, fire department may continue as members of the volunteer fire department established under this code of ordinances without probation, but shall be subject to the by-laws authorized under this code of ordinances.

3. All new members shall be on probation for one year after their appointment to the department and shall not become regular members of the department until the completion of said probationary period and until they have been approved by the majority of the regular members of the department, subject to the ratification of the appointment by the city manager of the city of Blanchard.

4. The Blanchard, Oklahoma, volunteer fire department shall adopt by-laws (a copy of which shall be deposited with the city clerk-treasurer), which shall include the following:

- a. All volunteer fire fighters are required, when notified, to respond to alarms of fire and other emergencies;
- b. All volunteer fire fighters are required to be present at all regular meetings, called meetings and schools presented for the benefit of the fire fighters;
- c. There shall be at least one regular business meeting each month;
- d. Any volunteer fire fighter having two (2) unexcused absences in a period of three (3) months, will be dropped from the department rolls;

- e. Volunteer fire fighters leaving the city for an extended period of time shall notify the fire chief in advance;
- f. Any volunteer fire fighter refusing to attend training classes provided for him will be dropped; and
- g. Any volunteer of the fire department shall be dropped from the rolls by the city manager, upon the recommendation of the fire chief, for any of the following offenses:
  - 1) conduct unbecoming a fire fighter;
  - 2) insubordination;
  - 3) neglect of duty;
  - 4) violation of rules and regulations governing the department;
  - 5) conviction of a felony.

5. Copies of this code of ordinances and any amendments thereto relating to the volunteer fire department of the city of Blanchard, Oklahoma, shall be submitted to the state insurance commissioner. (Ord. No. 1993-02, 6/8/93; Ord. No. 580, 2/26/13; Ord. No. 596, 11/12/13)

**Ed. Note:** see chapter 1, §§1-309 and 1-310, this code of ordinances.

**§ 7-102 FIRE PREVENTION CODE: ENFORCEMENT: VARIANCES.**

1. The fire prevention code adopted by the city council shall be enforced by the Blanchard, Oklahoma volunteer fire department under the supervision of the fire chief; members of said department may be detailed as inspectors by the fire chief, if he deems it necessary.

2. The chief of the Blanchard, Oklahoma volunteer fire department, with the approval of the city council, shall have the power to grant a variance to any of the provisions of the fire prevention code, upon application in writing of the owner or lessee (or his duly authorized agent), when there are practical difficulties in carrying out the strict letter of said code; provided, that the spirit of the code shall be observed, public safety secured and substantial justice done. The particulars of such modification, when granted or allowed, and the decision of the fire chief thereon, shall be entered upon the records of the department and a signed copy shall be furnished the applicant.

**Ed. Note:** see also chapter 4, this code of ordinances.

## ARTICLE 2

### RURAL FIRE PROTECTION

- § 7-201 Authorization for rural fire services; right-of-way.  
§ 7-202 Charges for fire calls made outside the city limits of the city of Blanchard.

#### **§ 7-201 AUTHORIZATION FOR RURAL FIRE SERVICES; RIGHT-OF-WAY.**

1. The city of Blanchard, Oklahoma, is hereby authorized and empowered to enter into contracts or agreements with individuals, firms, private corporations or associations, or political subdivisions of the state of Oklahoma for fire protection outside the corporate limits of said city, and to contract to provide fire protection jointly with other organizations and municipal subdivisions of the state.

2. Any contract entered into by the city of Blanchard, Oklahoma, with an individual owner, firm, private corporation or private or non-profit association, for outside aid or mutual aid for fire protection, shall provide for the payment by said owner, firm, private corporation, private or non-profit association, or political sub-division to the city of Blanchard, Oklahoma, for such fire apparatus and personnel at the rate of no less than one-hundred dollars (\$100.00) per hour. All monies received from said call shall go into the Fund designated by motion of the city council.

3. The fire department of the city of Blanchard, Oklahoma, is hereby authorized and directed to answer all outside calls within a distance of five (5) miles from the nearest fire station, unless, in the opinion of the fire chief, it is not expedient to do so because of another fire in the city, broken apparatus, impassable or dangerous highways, or other physical conditions.

4. All firemen of the fire department of the city of Blanchard, Oklahoma, attending or serving at fires, or doing fire prevention work outside the corporate limits of said city, shall be considered as serving in their regular line of duty as fully as if they were serving within the corporate limits of the city of Blanchard, Oklahoma, and said firemen shall be entitled to all the benefits of any Firemen's Pension and Relief Fund in the same manner as if the firefighting or fire prevention work was being done within the corporate limits of the city of Blanchard, Oklahoma.

5. The fire department of the city of Blanchard, Oklahoma, answering any fire alarm or call, or performing any fire prevention services outside the corporate limits of said city, shall be considered as an agent of the state of Oklahoma, and acting solely and alone in a governmental capacity, and said municipality shall not be liable in damages for any act of commission, omission

and negligence while answering or returning from any fire or reported fire, or doing any fire prevention work under and by virtue of subsections 1, 2, 3 or 4 hereof.

6. All motorized equipment of the fire department of the city of Blanchard, Oklahoma, shall have the right-of-way over all other commercial and pleasure vehicles.

**§ 7-202      CHARGES FOR FIRE CALLS MADE OUTSIDE THE CITY LIMITS OF THE CITY OF BLANCHARD.**

The city council shall charge the following fees to persons or property-owners involved, the sum of two-hundred fifty (\$250.00) for the first hour or portion thereof, with an hourly charge of one-hundred (\$100.00) for each additional hour or portion thereof, for fire calls outside the corporate boundaries of the city of Blanchard, Oklahoma. (Ord. No. 1990-04, 2/13/90; Ord. No. 2003-09, 9/9/03)

**ARTICLE 3**

**MISCELLANEOUS PROVISIONS**

- § 7-301      Repealed.
- § 7-302      Explosives.
- § 7-303      Depositing ashes.
- § 7-304      Storing hay.
- § 7-305      Inter-governmental cooperation authorized.

**§ 7-301      REPEALED.**

**§ 7-302      EXPLOSIVES.**

1. It shall be unlawful for any person or persons to store, keep, or have on their premises or in their possession, any explosive materials of any kind or nature without first having complied with the laws of the state of Oklahoma for the purpose of selling, storing or keeping such articles, and without first having received the consent of the Blanchard, Oklahoma, city council.

2. It shall be unlawful for any person to keep or store any explosive on any premises which are occupied as a dwelling or school. Any person storing explosives for sale to the general public must comply with the laws of the state of Oklahoma concerning the sale and storage of said explosives.

**§ 7-303      DEPOSITING ASHES.**

It shall be unlawful and an offense for any person or persons to deposit any ashes or fire coals in or within ten (10) feet of any building, fence or other combustible material located within the corporate limits of the city of Blanchard, Oklahoma.

**§ 7-304      STORING HAY.**

It shall be an offense for any person being the occupant or owner or lessee of any dwelling house, storehouse, warehouse or cellar located within the corporate limits of the city of Blanchard, Oklahoma, to keep or permit to be kept therein any straw, hay, shavings or other combustible materials other than is actually necessary for the operation of his or their business.

**§ 7-305      INTER-GOVERNMENTAL COOPERATION AUTHORIZED.**

1.     The city of Blanchard, Oklahoma, in an effort to improve the quality of fire protection within said community, and to protect the health, welfare and safety of its citizens, does hereby determine that any or all members of the fire department of the city of Blanchard, Oklahoma, are authorized to assist the fire departments of Newcastle, Goldsby, Cole or any McClain, Grady or Cleveland County rural fire departments in protecting said areas, upon receipt of a valid request for assistance. For purposes of this section, "request for assistance" shall mean a request for help, in an emergency situation by the city manager, mayor, police chief, fire chief, dispatcher or county representative of the above entities. Upon receipt of this request for aid, any member of the Blanchard fire department shall respond to said request for assistance.

2.     In an attempt to increase the effectiveness of fire protection within the corporate limits of the city of Blanchard, Oklahoma, and to provide for the health, welfare and safety of the citizens of said community, the city of Blanchard, Oklahoma, does hereby authorize any or all fire department personnel of the cities of Goldsby, Cole, Newcastle or of McClain, Grady or Cleveland Counties, to respond to a request for assistance by the city of Blanchard, Oklahoma, within said community. Notification shall be given by the mayor, city manager, chief of police, fire chief or the dispatcher of the city of Blanchard, Oklahoma, and the fire department Officers extending said aid shall have full powers to act within the corporate limits of the city of Blanchard, Oklahoma, while under a request for assistance.

**ARTICLE 4**

**PENALTY**

§ 7-401 Penalty.

**§ 7-401 PENALTY.**

Any person, firm or corporation who violates any provision of this chapter, including the provisions of any code adopted by the city of Blanchard, Oklahoma, shall be guilty of an offense and, upon conviction thereof, shall be fined in any sum not to exceed the limits established in §8-301, of this code of ordinances. Each day upon which a violation continues shall be deemed a separate offense.

**ARTICLE 5**

**RESERVED**

**ARTICLE 6**

**RESERVED**

**ARTICLE 7**

**LODGING TAX**

- § 7-701 Citation and codification.
- § 7-702 Definitions.
- § 7-703 Tax rate.
- § 7-704 Exemption.
- § 7-705 Tax to be separately designated on bills.
- § 7-706 Operator's duties.
- § 7-707 Bond required.
- § 7-708 Assessment and determination of tax.
- § 7-709 Refunds.
- § 7-710 Notices.
- § 7-711 Remedies exclusive.
- § 7-712 General powers of the city manager.
- § 7-713 Certificates of registration.
- § 7-714 Use of funds.
- § 7-715 Records confidential.
- § 7-716 Criminal penalties.
- § 7-717 Civil remedies.

- § 7-718 Amendments.  
§ 7-719 Provisions cumulative.  
§ 7-720 Severability.  
§ 7-721 Effective date and no termination date.

**§ 7-701 CITATION AND CODIFICATION.**

This Ordinance shall be known and cited as the City of Blanchard Lodging Tax Ordinance. [Ord. No. 776, 3/14/23]

**§ 7-702 DEFINITONS.**

As used in this Ordinance:

*"Business"* shall mean any business that has a current occupational license to conduct business within the City of Blanchard.

*"City"* shall mean the City of Blanchard, Oklahoma.

*"Hotel"* shall mean any building or buildings, structures, trailer, or other facility in which the public may, for consideration, obtain sleeping accommodations, and in which two or more rooms are used for the accommodation of such occupant whether such rooms are in one or several structures. The term shall include hotels, apartment hotels, motels, tourist courts, lodging houses, inns, rooming houses, dormitory space where bed space is rented to individuals or groups, apartments not occupied by "permanent residents", and all other facilities (with the exception of recreational vehicle parks and with the exception of bed and breakfast establishments containing no more than a total of three bedrooms for individual rental) where rooms or sleeping facilities are furnished for a consideration. The term "Hotel" shall not include hospitals, sanitariums, nursing homes, recreational vehicle parks or bed and breakfast facilities containing no more than a total of three bedrooms for individual rental.

*"Lodging Facility"* shall mean a Hotel as defined in this Ordinance

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

*"Occupant"* shall mean the 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 any lease, concession, permit, right of access, license to use, or other agreement.

"*Operator*" shall mean any person operating a hotel within the city, included, but not limited to, the owner, proprietor, manager, lessee, sublessee, mortgagee in possession, licensee, or any other person otherwise operating such hotel.

"*Permanent resident*" shall mean an occupant who has resided in a room in a hotel or recreational vehicle park for not less than thirty (30) consecutive days, with such status as a permanent resident to end when any break in such residency occurs.

"*Person*" shall mean any individual, corporation, company, partnership, voluntary association, firm, club, society, organization or any other entity of whatever kind or nature.

"*Place of assembly*" means a room or space which is capable of being occupied by seventy-five (75) or more persons and which is used for educational or amusement purposes and shall include: dance halls; cabarets; night clubs; restaurants; any room or space for public or private banquets, feasts, socials, card parties or weddings; lodge and meeting halls or rooms; skating rinks; gymnasiums; swimming pools; billiard, bowling and table tennis rooms; halls; rooms used for public or private catering purposes; funeral parlors; markets; recreational rooms; concert halls; broadcasting studios; and all other places of similar use and occupancy.

"*Recreational Vehicle Park*" shall mean a place where space is offered, with or without service facilities, by any persons or municipality for the parking and accommodation of two or more automobile trailers, mobile homes, or recreational vehicles which are used for lodging.

"*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 deduction therefrom whatsoever.

"*Return*" shall mean any report filed or required to be filed as herein provided.

"*Room*" shall mean any room or suite of rooms of any kind in any part or portion of a hotel which is available for or let out for use or possessed for any purpose other than as a "place of assembly."

"*Tax*" shall mean the tax levied pursuant to this Ordinance.

"*Tourist Attraction*" shall mean an *Eligible Attraction* as defined by the Oklahoma Department of Transportation's Tourist Oriented Directional Signage

(TODS) guidelines. [Ord. No. 776, 3/14/23]

**§ 7-703     TAX RATE.**

There is hereby levied an excise tax of five percent (5.0%) (in addition to any and all other excise taxes now in force) upon the gross proceeds or gross receipts derived from all rent for every occupancy of a room(s) in a hotel in this City. Rooms 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). [Ord. No. 776, 3/14/23]

**§ 7-704     EXEMPTIONS.**

A.     *Occupancy.* The following shall be exempt from the tax levied in this Ordinance:

1.     A Permanent resident, provided, any person who qualifies as a permanent resident shall be entitled to the exemption retroactive;
2.     The United States Government or any agency or division thereof when paid directly by the United States government;
3.     The State of Oklahoma or any political subdivision thereof when paid directly by the State of Oklahoma or any political subdivision;
4.     Any public school or state-accredited private school when paid directly by the school, provided that its primary purposes in not carrying on a business for profit; and
5.     Any church when paid directly by the church, provided that its primary purposes in not carrying on a business for profit.

B.     *Certificate of exemption required.* Every hotel claiming exemptions shall submit a monthly exemption form, as provided by the city manager, with each monthly room tax return. This exemption form shall indicate beginning and ending occupancy dates, number of rooms, number of nights, room(s) occupied, room rate, exempted amount, the name of the occupant seeking exemption, the exempt organization with which they are affiliated, reason for the exemption, and any other information required by the city manager. Every exemption form shall be signed by the hotel manager or authorized agent, so that the signature shall serve as an acknowledgement that all information contained on the exemption form is true and correct. Upon submission of these forms to the City, the city manager shall make a final determination as to the validity of all claimed exemptions. Should the city

manager determine that a claimed exemption is not valid, the hotel shall be assessed the five percent (5.0%) hotel tax plus applicable interest and penalties. The hotel claiming such exemption is liable for payment of the hotel tax. For purposes of this section, an exemption will not be validated by the city manager unless the exemption is claimed for the month in which it accrues. For good cause shown, the city manager may grant an extension for claiming an exemption. [Ord. No. 776, 3/14/23]

**§ 7-705 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 charge or payment of rent for occupancy issued or delivered by the operator. In the absence of a certificate of exemption as specified above, it shall be presumed that the rent on all occupancies is taxable, and the burden of proof shall be on the operator. [Ord. No. 776, 3/14/23]

**§ 7-706 OPERATOR'S DUTIES.**

A. *Operator responsible for collections.* The operator shall be responsible for the collection of the tax from the occupant and shall be liable to the city for the tax which shall be held in trust by the operator until paid to the city. The operator shall join the city as a party to any action brought by the operator to enforce collection of the tax.

B. *Records to be kept.* Every operator shall keep records of every occupancy and of all rent paid, charged, or due thereon and of the tax payable thereon in such form as the city manager may by regulation require. Such records shall be available for inspection and examination at any time upon demand by the city manager, or a duly authorized agent or employee of the city, and shall be preserved for a period of three years.

C. *Returns.*

1. Every operator shall file with the city manager a report of occupancy and of rents, and of the taxes payable thereon for the period ending on the last day of each month following the effective date of this Ordinance. Such return shall be filed within the first fifteen (15) days after the end of each such month.

2. Each operator shall further file with the city manager a copy of their completed Oklahoma State Sales Tax Form within ten days after the end of each month following the effective date of this Ordinance.

3. The form of return shall be prescribed by the city manager and shall contain such information as may be deemed necessary for the proper

administration of this Ordinance. The city manager may require amended returns to be filed within ten (10) days after notice and to contain the information specified in the notice.

D. *Payment of tax.* At the time of filing a return of occupancy and of rents, each operator shall pay to the city treasurer the taxes imposed by this Ordinance upon the rents included in such return. All taxes not paid with a timely return shall be delinquent. All the taxes for the period for which a return is required to be filed shall be due from the operator and payable to the city treasurer 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.

E. *Delinquent taxes.* All taxes not paid within fifteen (15) calendar days following the last day of the period shall be delinquent.

F. *Interest and penalties on unpaid taxes.* If any tax levied by this Ordinance becomes delinquent, the person responsible and liable for such tax shall pay interest on such unpaid tax at the rate of one and one-half percent per month on the unpaid balance from the date of delinquency. If any tax levied by this Ordinance 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 per month on the unpaid balance from the date of delinquency to a maximum of fifty (50) percent of the tax. [Ord. No. 776, 3/14/23]

**§ 7-707 BOND REQUIRED.**

Where the city manager believes that any operator is about to cease business, leave the state, or remove or dissipate assets, or for any other similar reason the city manager deems it necessary in order to protect revenues under this Ordinance may require such operator to file with the city a bond issued by a surety company authorized to transact business in the state in such amount as the city manager 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 that the city manager determines that an operator is to file such bond, the city manager shall give notice to such operator specifying the amount of security required. The operator shall file such security as a performance bond or irrevocable letter of credit within five days after the filing of such notice unless within such five days the operator shall request in writing a hearing before the city council, at which time the necessary propriety and amount of the bond shall be determined by the city council. Such determination shall be final and shall be complied with within fifteen (15) days thereafter. In lieu of such bond, a cash or securities escrow, in an amount and under

terms approved by the city manager, may be deposited with the city manager, who may at any time after five days' notice to the depositor, apply them to any tax and/or any penalties due and for that purpose the securities may be sold at private or public sale. [Ord. No. 776, 3/14/23]

**§ 7-708      ASSESSMENT AND DETERMINATION OF TAX.**

If a return required by this Ordinance is not filed, or if a return when filed is incorrect or insufficient, the amount of tax due shall be assessed by the city manager 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 the tax:

A. Unless the person against whom it is assessed shall apply in writing to the city council for a hearing within 60 days after the city gives notice of such assessment; or

B. Unless the city manager decides to reassess the same.

After such hearing, the city council shall give written notice of its determination within thirty (30) days to the person against whom the tax is assessed and such determination shall be final. [Ord. No. 776, 3/14/23]

**§ 7-709      REFUNDS.**

A. *Procedure.* The city manager shall direct the refund or credit of any tax erroneously, illegally or unconstitutionally collected if written application to the city manager for such refund is 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 of the city manager, subject to existing limits on the authority of the city manager as to amount. The city manager, in lieu of any refund required to be made, may allow credit thereof on payments due from the applicant. Whenever a refund is made, the reasons therefor shall be stated in writing. Such application may be made by the person who has collected and paid such tax to the city treasurer; however, no refund of money shall be made to the operator until the operator has repaid to the occupant the amount for which the application for refund is made.

B. *Determination and hearing.* Upon application for a refund the city manager may receive evidence with respect thereto, and make such investigation as is deemed necessary. After making a determination as to the

refund, the city manager shall give written notice thereof to the applicant. Such determination shall be final unless the applicant, within thirty (30) days after such notice, shall apply in writing to the city council for a hearing. After such hearing the city council shall give written notice of its decision to the applicant. [Ord. No. 776, 3/14/23]

**§ 7-710      NOTICES.**

Notices provided for under this Ordinance shall be deemed to have been given when such notice has been delivered personally to the operator or deposited in the United States mail, postage prepaid, to the last known address of the operator. In the absence of written evidence received by the city to the contrary, the last known address shall be presumed to be the address shown on the certificate of registration as required by Section 7-713 herein. [Ord. No. 776, 3/14/23]

**§ 7-711      REMEDIES EXCLUSIVE.**

The remedies provided in this Ordinance shall be the exclusive remedies available to any person for the review of tax liability imposed by this Ordinance. [Ord. No. 776, 3/14/23]

**§ 7-712      GENERAL POWERS OF THE CITY MANAGER.**

In addition to all other powers granted to the city manager, the city manager is hereby authorized:

A. To make, adopt and amend rules and regulations appropriate to the execution of this Ordinance and for the purposes hereof;

B. To extend for cause shown the time for filing any return for a period not exceeding 30 days; and for cause shown to waive, remit, or reduce penalties or interest;

C. To delegate functions hereunder to authorized designees for the city;

D. To assess, reassess, determine, revise and readjust the amount of taxes (but not the tax rate) imposed by this Ordinance;

E. To prescribe methods for determining the taxable and nontaxable rents;

F. To administer oaths and take affidavits concerning any matter or proceeding under this Ordinance; and

G. To subpoena and require the attendance of witnesses and the production of books, papers and documents to secure information pertinent to the performance and the enforcement of this Ordinance and to examine them in relation thereto. [Ord. No. 776, 3/14/23]

**§ 7-713 CERTIFICATES OF REGISTRATION.**

Every operator shall file with the city manager a certificate of registration in a form prescribed by the city manager within ten (10) days after the effective date of this Ordinance, or in the case of operators commencing business or opening new hotels after such effective date, within three (3) days after such commencement or opening. The city manager shall, within five (5) days after such registration, 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 will come to the notice of all occupants and persons seeking occupancy. Such certificates shall be nonassignable, nontransferable, and shall be surrendered immediately to the city manager upon the cessation of business at the hotel named, or upon its sale or transfer. [Ord. No. 776, 3/14/23]

**§ 7-714 USE OF FUNDS.**

All taxes collected pursuant to provisions of this Ordinance shall be placed in a special revenue fund of the city known as the City of Blanchard Tourism Revenue Fund shall be budgeted and appropriated annually by the City Council, and used exclusively for the purpose of encouraging, promoting, and fostering tourism for the City of Blanchard. [Ord. No. 776, 3/14/23]

**§ 7-715 RECORDS CONFIDENTIAL.**

The confidential and privileged nature of the records file concerning the administration of the hotel tax is legislatively recognized and declared and, in order to protect the same, the provisions of Title 68 Oklahoma Statutes Supp. 2009, Section 205 of the State Sales Tax Code, and each subsection thereof and all amendments thereto, as hereby adopted by reference and made fully effective and applicable to the administration of this Ordinance as if here set forth. [Ord. No. 776, 3/14/23]

**§ 7-716 CRIMINAL PENALTIES.**

A. The willful intent or refusal of any taxpayer to make reports and remittances therein 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 Ordinance, shall each be a class A offense.

B. The failure by an operator to file a security bond as required, to register or to display the certificate of registration, or to separately state the tax on the bill or to collect such tax from the occupant, shall each be a class B offense. [Ord. No. 776, 3/14/23]

**§ 7-717      CIVIL REMEDIES.**

A. Whenever any operator, occupant or other person shall fail to collect and/or pay over any tax, or to owe any tax, penalty or interest imposed by this Ordinance as herein provided, the mayor may authorize the director of finance to file notice of liens on behalf of the City of Blanchard against the real estate upon which the hotel is located and/or against all franchises, property and rights to property, whether real or personal, then belonging to or thereafter acquired by the person owing the tax pursuant to Title 68 Oklahoma Statutes Supp. 2009, Section 2701 and Section 2704.

B. The liens shall, upon proper filing, attach to the real estate and/or personal property then owned or thereafter acquired by the debtor, whether such property is used by the debtor in the operation of business or is under the authority of an assignee, trustee, or receiver for the benefit of creditors, from the date such taxes are due and payable as allowed by Title 68 Oklahoma Statutes Supp. 2009, Section 2704.

C. The city manager shall notify the person owing the tax by personal service or by certified mail that the City of Blanchard will file such liens if any delinquent taxes, interest and/or penalties are not paid within fifteen (15) days of receiving such notice.

D. The city manager may also authorize the city attorney to institute an action in personam and in rem to enforce payment and collect any delinquent taxes, penalties and/or interest. [Ord. No. 776, 3/14/23]

**§ 7-718      AMENDMENTS.**

The people of the City of Blanchard, Oklahoma, by their approval of this Ordinance at the election hereinabove provided for, hereby authorize the City by Ordinance duly enacted to make such administrative and technical changes or additions in the method and manner of administration and enforcing this Ordinance as may be necessary or proper for efficiency and fairness, except that the rate of the tax herein provided for shall not be changed without approval of the qualified electors of the City as provided by law. [Ord. No. 776, 3/14/23]

**§ 7-719      PROVISIONS CUMULATIVE.**

The provisions hereof shall be cumulative and in addition to any and all other taxing provisions of City Ordinances. [Ord. No. 776, 3/14/23]

**§ 7-720      SEVERABILITY.**

The provisions of this Ordinance are severable, and if any part or provision hereof shall be adjudged invalid by any court of competent jurisdiction, such adjudication shall not affect or impair any of the remaining parts or provisions hereof. [Ord. No. 776, 3/14/23]

**§ 7-721      EFFECTIVE DATE AND NO TERMINATION DATE.**

The provisions of this Ordinance and the collection of the excise tax referenced herein shall become effective on and after October 1, 2023, subject to approval by a majority of the qualified electors of the City voting on the same in the manner prescribed by law. The provisions of this Ordinance and the collection of the excise tax referenced herein shall have no termination date. [Ord. No. 776, 3/14/23]